Supplementary Information for Legislative Review

2002-2003 Departmental Expenditure Estimates

Manitoba
Finance

102-04962/

DEPARTMENT OF FINANCE

SUPPLEMENTARY INFORMATION

FOR

LEGISLATIVE REVIEW

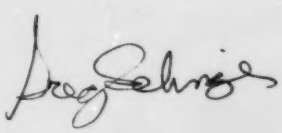
2002-2003 EXPENDITURE ESTIMATES

PREFACE

This document has been produced by the Department of Finance and is intended to provide additional background information on the department which should complement the information contained in the 2002 Manitoba Estimates of Expenditure for the fiscal year ending March 31, 2003.

The contents of this supplement are organized into five parts. The first part provides an overview of the Department of Finance's 2002-2003 estimates of expenditure. The second part provides program and financial information including details of staffing requirements and expenditures. The information in part two is organized on the basis of existing main appropriations for easy cross-reference to the 2002 Manitoba Estimates of Expenditure. Part three provides historical information while part four provides information related to the Department's Capital Investment. Part five provides a standard glossary of terms.

This document has been developed to assist Members of the Legislature in the review of the 2002 Manitoba Estimates of Expenditure. It is hoped that it will provide meaningful additional information and that it will meet the needs of the users of the information. I welcome feedback as to the usefulness of this supplementary information.



Honourable Greg Selinger
Minister of Finance

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PART 1

DEPARTMENTAL OVERVIEW

DEPARTMENT OF FINANCE

MINISTER

Honourable Greg Selinger

DEPUTY MINISTER

J. P. Gannon

BACKGROUND

The Department of Finance was formed in 1969. Prior to that year, the Comptroller-General and the Treasury functioned as two separate departments under The Treasury Act. In 1969, the Comptroller-General became the Provincial Auditor operating under The Provincial Auditor's Act and Treasury became the Department of Finance operating under The Financial Administration Act.

RESPONSIBILITIES

The Minister of Finance is Chair of Treasury Board and, through the department, manages and administers the Consolidated Fund and directs the financial affairs of the Province. The overall responsibilities of the Minister and the department include:

- providing policy direction on matters relating to financial management and administration;
- analyzing and appraising the economic situation and prospects in Manitoba in cooperation with other ministries as appropriate;
- advising on fiscal and other economic policies and measures;
- managing the requirements of the Province within appropriate fiscal policies, by action related to expenditures, lending, taxation, borrowing and cash management;
- advising on policies relating to Federal-Provincial fiscal and economic relations;
- representing the Province in negotiations and participating in meetings related to finance, taxation and economic development;
- maintaining the Provincial accounting and financial reporting systems; and
- providing direction to government for the appropriate and effective use of information systems technology.

The department's programs and services are budgeted under eleven main appropriations: Administration and Finance, Treasury, Comptroller, Taxation, Federal-Provincial Relations and Research, Insurance and Risk Management, Treasury Board Secretariat, Office of Information Technology, Amortization and Other Costs Related to Capital Assets, Net Tax Credit Payments and Public Debt (Statutory). Additional information on each of these main appropriations is included in the section entitled Part 2, Program and Financial Information. In addition to these programs and services, information on the department's Capital Investment is presented in the section entitled Part 4, Capital Investment.

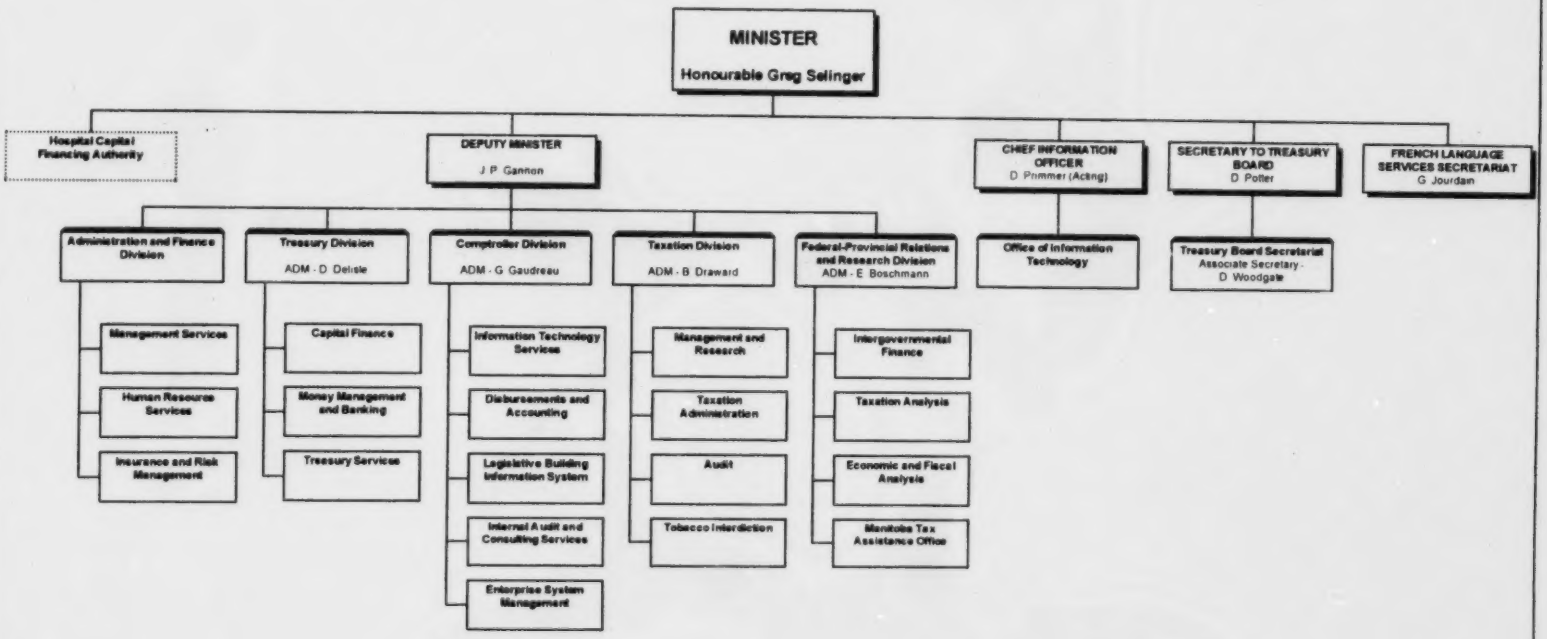
SCHEDULE 1

STATUTORY RESPONSIBILITIES OF THE MINISTER OF FINANCE

	Continuing Consolidation Chapter
The Balanced Budget, Debt Repayment and Taxpayer Protection Act	B5
The Corporation Capital Tax Act	C 226
The Crown Corporations Public Review and Accountability Act	C 336
The Energy Rate Stabilization Act	E 115
The Financial Administration Act	F 55
The Fire Insurance Reserve Fund Act	F 70
The Fiscal Stabilization Fund Act	F 85
The Manitoba Foundation Act	F 155
The Gasoline Tax Act	G 40
The Health and Post Secondary Education Tax Levy Act	H 24
The Hospital Capital Financing Authority Act	H 125
The Income Tax Act	I 10
The Manitoba Hydro Act	H 190
The Manitoba Investment Pool Authority Act	I 100
The Mining Claim Tax Act	M 165
The Mining Tax Act	M 195
The Motive Fuel Tax Act	M 220
The Pari-Mutuel Levy Act	P 12
The Property Tax and Insulation Assistance Act (Parts I to IV and Part V.1, and section 1 and Part VI as they relate to subjects covered under Parts I to IV and Part V.1)	P 143
The Public Officers Act	P 230
The Public Sector Compensation Disclosure Act (S.M. 1996, c. 60)	P 265
The Retail Sales Tax Act	R 130
The Revenue Act	R 150
The Succession Duty Act (S.M. 1988-89, c. 42)	-
The Suitors' Moneys Act	S 220
The Tax Appeals Commission Act	T 3
The Provincial - Municipal Tax Sharing Act	T 5
The Tobacco Tax Act	T 80

Per Schedules "J" and "Q" Order-in-Council 414/2001 and the Continuing Consolidation of the Statutes of Manitoba

Manitoba Finance
Organization Chart



2002-2003

CHART 1

SCHEDULE 2

DEPARTMENT OF FINANCE
EXPENDITURE SUMMARY
BY MAIN APPROPRIATION

	Estimates of Expenditure 2002/2003 $(000s)	Change From 2001/2002 %	Estimates of Expenditure 2001/2002 $(000s)
1. Administration and Finance	**1,452.0**	(0.7)	1,461.7
2. Treasury	**1,690.6**	0.5	1,682.5
3. Comptroller	**13,574.9**	(10.3)	15,141.5
4. Taxation	**15,422.7**	(3.0)	15,897.5
5. Federal-Provincial Relations and Research	**2,404.7**	(3.2)	2,483.7
6. Insurance and Risk Management	**373.4**	(0.5)	375.1
7. Treasury Board Secretariat	**5,224.1**	0.4	5,202.5
8. Office of Information Technology	**4,488.6**	(4.4)	4,696.0
9. Amortization and Other Costs Related to Capital Assets	**6,702.4**	27.0	5,277.9
TOTAL OPERATING APPROPRIATIONS	**51,333.4**	(1.7)	52,218.4
10. Net Tax Credit Payments	**53,405.0**	(1.0)	53,940.0
11. Public Debt (Statutory)	**368,310.1**	(16.0)	438,689.0
TOTAL APPROPRIATIONS FOR FINANCE	**473,048.5**	(13.2)	544,847.4

*** Reconciliation Statement**
$(000s)

Printed Main Estimates of Expenditure 2001/2002	560,697.4
Allocation of funds from:	
- Enabling Appropriations re: Internal Reform, Workforce Adjustment and General Salary Increases:	82.2
Allocation of funds re: Public Debt to:	
- Legislative Assembly	(9.1)
- Advanced Education	(85.7)
- Agriculture and Food	(24.1)
- Conservation	(427.0)
- Consumer and Corporate Affairs	(15.0)
- Culture, Heritage and Tourism	(5.0)
- Education, Training and Youth	(251.7)
- Family Services and Housing	(596.7)
- Health	(726.4)
- Intergovernmental Affairs	(0.8)
- Justice	(80.3)
- Labour and Immigration	(247.1)
- Transportation and Government Services	(13,463.3)
Estimates of Expenditure 2001/2002 (Adjusted)	544,847.4

DEPARTMENT OF FINANCE
PERCENTAGE DISTRIBUTION OF EXPENDITURES
BY OPERATING APPROPRIATIONS, NET TAX CREDIT PAYMENTS AND PUBIC DEBT
2002/2003

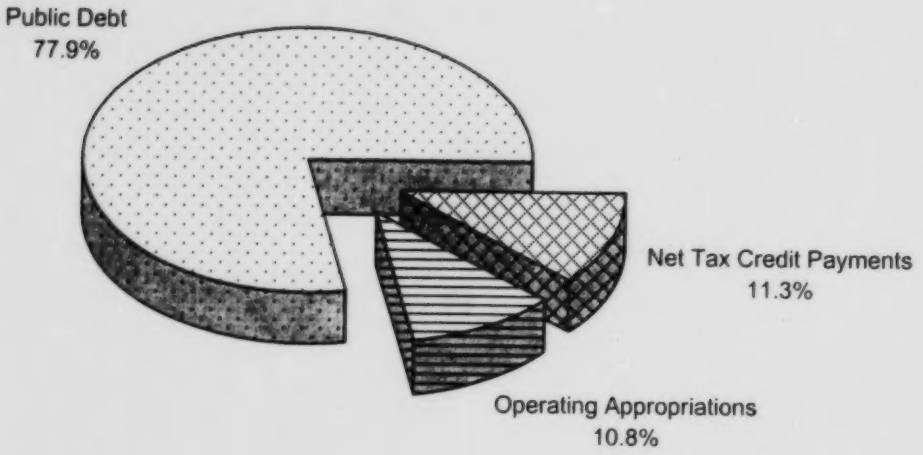
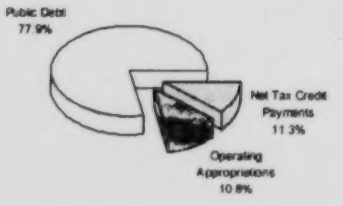


CHART 2

DEPARTMENT OF FINANCE
PERCENTAGE DISTRIBUTION OF EXPENDITURES
BY OPERATING APPROPRIATIONS
2002/2003



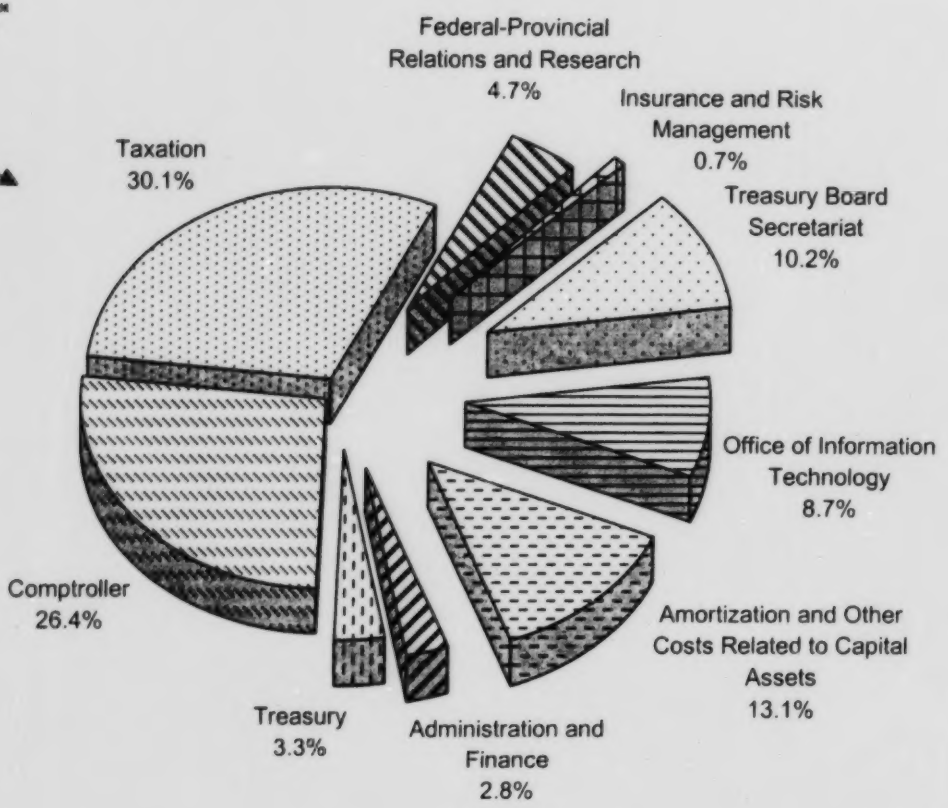


CHART 3

SCHEDULE 3

DEPARTMENT OF FINANCE
EXPENDITURE SUMMARY
BY SALARIES & EMPLOYEE BENEFITS, OTHER EXPENDITURES, AMORTIZATION AND OTHER COSTS RELATED TO CAPITAL ASSETS, NET TAX CREDIT PAYMENTS AND PUBLIC DEBT

ELEMENT	ESTIMATES OF EXPENDITURE 2002/2003 $(000s)		ESTIMATES OF EXPENDITURE 2001/2002 $(000s)	
SALARIES AND EMPLOYEE BENEFITS (Details on Schedules 4 and 5)		**28,805.9**		28,875.0
OTHER EXPENDITURES	**18,303.7**		20,021.4	
(Less: Recoverable from Other Appropriations)	**(2,478.6)**	**15,825.1**	(1,955.9)	18,065.5
AMORTIZATION AND OTHER COSTS RELATED TO CAPITAL ASSETS		**6,702.4**		5,277.9
TOTAL OPERATING APPROPRIATIONS		**51,333.4**		52,218.4
NET TAX CREDIT PAYMENTS	**231,244.0**		242,155.0	
(Less: Recoverable from Other Appropriations)	**(177,839.0)**	**53,405.0**	(188,215.0)	53,940.0
PUBLIC DEBT (Statutory)		**368,310.1**		438,689.0
TOTAL		**473,048.5**		544,847.4

SCHEDULE 4

DEPARTMENT OF FINANCE
STAFFING AND SALARY SUMMARY
BY APPROPRIATION/SUB-APPROPRIATION

APPROP. NO.	DIVISION/BRANCH	ESTIMATES OF EXPENDITURE 2002/2003 FTEs	ESTIMATES OF EXPENDITURE 2002/2003 SALARIES $(000s)	ESTIMATES OF EXPENDITURE 2001/2002 FTEs	ESTIMATES OF EXPENDITURE 2001/2002 SALARIES $(000s)
7-1	**ADMINISTRATION AND FINANCE**				
(a)	Minister's Salary	**1.00**	**28.4**	1.00	28.1
(b)	Executive Support	**7.00**	**418.2**	7.00	421.2
(c)	Management Services	**10.00**	**530.0**	10.00	513.6
(e)	French Language Services Secretariat	**10.00**	**274.6**	10.00	288.0
	TOTAL	**28.00**	**1,251.2**	28.00	1,250.9
7-2	**TREASURY**				
(a)	Administration	**2.00**	**150.1**	2.00	140.3
(b)	Capital Finance	**5.00**	**294.1**	5.00	301.0
(c)	Money Management and Banking	**8.00**	**453.1**	8.00	443.6
(d)	Treasury Services	**10.00**	**532.0**	10.00	510.0
	TOTAL	**25.00**	**1,429.3**	25.00	1,394.9
7-3	**COMPTROLLER**				
(a)	Comptroller's Office	**2.00**	**146.3**	2.00	135.4
(b)	Information Technology Services	**7.85**	**376.0**	8.25	374.0
(c)	Disbursements and Accounting	**39.00**	**1,943.1**	41.50	2,010.6
(d)	Legislative Building Information Systems	**13.00**	**797.4**	13.00	788.5
(e)	Internal Audit and Consulting Services	**27.50**	**1,739.2**	27.50	1,788.8
(f)	Enterprise System Management	**41.00**	**2,305.4**	43.00	2,566.8
	TOTAL	**130.35**	**7,307.4**	135.25	7,664.1
7-4	**TAXATION**				
(a)	Management and Research	**18.50**	**1,119.8**	18.50	1,096.6
(b)	Taxation Administration	**74.42**	**3,134.4**	74.42	3,059.3
(c)	Audit	**93.00**	**5,398.6**	93.00	5,467.7
(d)	Tobacco Interdiction	**10.00**	**582.7**	10.00	623.9
	TOTAL	**195.92**	**10,235.5**	195.92	10,247.5

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SCHEDULE 4

DEPARTMENT OF FINANCE
STAFFING AND SALARY SUMMARY
BY APPROPRIATION/SUB-APPROPRIATION

APPROP. NO.	DIVISION/BRANCH	ESTIMATES OF EXPENDITURE 2002/2003 FTEs	ESTIMATES OF EXPENDITURE 2002/2003 SALARIES $(000s)	ESTIMATES OF EXPENDITURE 2001/2002 FTEs	ESTIMATES OF EXPENDITURE 2001/2002 SALARIES $(000s)
7-5	**FEDERAL-PROVINCIAL RELATIONS AND RESEARCH**				
(a)	Economic and Federal-Provincial Research	**21.25**	**1,465.1**	21.25	1,438.5
(b)	Manitoba Tax Assistance Office	**8.00**	**368.2**	8.00	350.4
	TOTAL	**29.25**	**1,833.3**	29.25	1,788.9
7-6	**INSURANCE AND RISK MANAGEMENT**				
(a)	Insurance and Risk Management	**5.20**	**318.9**	5.29	314.8
	TOTAL	**5.20**	**318.9**	5.29	314.8
7-7	**TREASURY BOARD SECRETARIAT**				
(a)	Treasury Board Secretariat	**66.00**	**4,382.4**	66.00	4,281.4
	TOTAL	**66.00**	**4,382.4**	66.00	4,281.4
7-8	**OFFICE OF INFORMATION TECHNOLOGY**				
(a)	Office of Information Technology	**29.00**	**2,047.9**	29.00	1,932.5
	TOTAL	**29.00**	**2,047.9**	29.00	1,932.5
7	**TOTAL FOR DEPARTMENT OF FINANCE**	**508.72**	**28,805.9**	**513.71**	**28,875.0**

NOTE: The salary estimate of $28,805.9 is net of $230.9 transferred to the Canada-Manitoba Enabling Vote related to French Language Services Secretariat and with the exception of the Minister's Salary, includes employee benefits.

Staff positions are measured as Full Time Equivalents (FTEs).

SCHEDULE 4

DEPARTMENT OF FINANCE
STAFFING AND SALARY SUMMARY
BY APPROPRIATION/SUB-APPROPRIATION

APPROP. NO.	DIVISION/BRANCH	ESTIMATES OF EXPENDITURE 2002/2003 FTEs	ESTIMATES OF EXPENDITURE 2002/2003 SALARIES $(000s)	ESTIMATES OF EXPENDITURE 2001/2002 FTEs	ESTIMATES OF EXPENDITURE 2001/2002 SALARIES $(000s)
7-5	**FEDERAL-PROVINCIAL RELATIONS AND RESEARCH**				
(a)	Economic and Federal-Provincial Research	**21.25**	**1,465.1**	21.25	1,438.5
(b)	Manitoba Tax Assistance Office	**8.00**	**368.2**	8.00	350.4
	TOTAL	**29.25**	**1,833.3**	29.25	1,788.9
7-6	**INSURANCE AND RISK MANAGEMENT**				
(a)	Insurance and Risk Management	**5.20**	**318.9**	5.29	314.8
	TOTAL	**5.20**	**318.9**	5.29	314.8
7-7	**TREASURY BOARD SECRETARIAT**				
(a)	Treasury Board Secretariat	**66.00**	**4,382.4**	66.00	4,281.4
	TOTAL	**66.00**	**4,382.4**	66.00	4,281.4
7-8	**OFFICE OF INFORMATION TECHNOLOGY**				
(a)	Office of Information Technology	**29.00**	**2,047.9**	29.00	1,932.5
	TOTAL	**29.00**	**2,047.9**	29.00	1,932.5
7	**TOTAL FOR DEPARTMENT OF FINANCE**	**508.72**	**28,805.9**	**513.71**	**28,875.0**

NOTE: The salary estimate of $28,805.9 is net of $230.9 transferred to the Canada-Manitoba Enabling Vote related to French Language Services Secretariat and with the exception of the Minister's Salary, includes employee benefits.

Staff positions are measured as Full Time Equivalents (FTEs).

DEPARTMENT OF FINANCE
2002/2003 STAFFING AND SALARY SUMMARY
BY POSITION CATEGORY

MAIN-APPROPRIATOIN	MANAGERIAL		PROFESSIONAL/ TECHNICAL		ADMINISTRATIVE SUPPORT		TOTAL	
	FTEs	$(000s)	FTEs	$(000s)	FTEs	$(000s)	**FTEs**	**$(000s)**
ADMINISTRATION AND FINANCE	4.00	315.4	12.00	629.3	12.00	399.4	**28.00**	**1,344.1**
TREASURY	4.00	349.0	14.00	671.3	7.00	292.8	**25.00**	**1,313.1**
COMPTROLLER	8.00	633.3	99.85	5,454.9	22.50	762.1	**130.35**	**6,850.3**
TAXATION	7.00	583.1	114.50	6,019.2	74.42	2,787.5	**195.92**	**9,389.8**
FEDERAL-PROVINCIAL RELATIONS AND RESEARCH	5.00	404.2	13.25	839.8	11.00	427.0	**29.25**	**1,671.0**
INSURANCE AND RISK MANAGEMENT	1.00	74.5	3.00	174.3	1.20	40.5	**5.20**	**289.3**
TREASURY BOARD SECRETARIAT	10.00	898.6	41.00	2,623.0	15.00	577.8	**66.00**	**4,099.4**
OFFICE OF INFORMATION TECHNOLOGY	4.00	351.2	21.00	1,385.9	4.00	223.9	**29.00**	**1,961.0**
TOTAL	43.00	3,609.3	318.60	17,797.7	147.12	5,511.0	**508.72**	**26,918.0**

Reconciliation to Schedules 3 and 4 (Salary Costs) :	
Salary Costs per above	26,918.0
Employee Benefits	2,761.4
Other Costs and Benefits	247.9
Staff Turnover	(890.5)
Transferred to the Canada-Manitoba Enabling Vote	(230.9)
Salary Costs per Schedules 3 & 4	28,805.9

DEPARTMENT OF FINANCE
PERCENTAGE DISTRIBUTION OF SALARIES
BY OPERATING APPROPRIATIONS
2002/2003

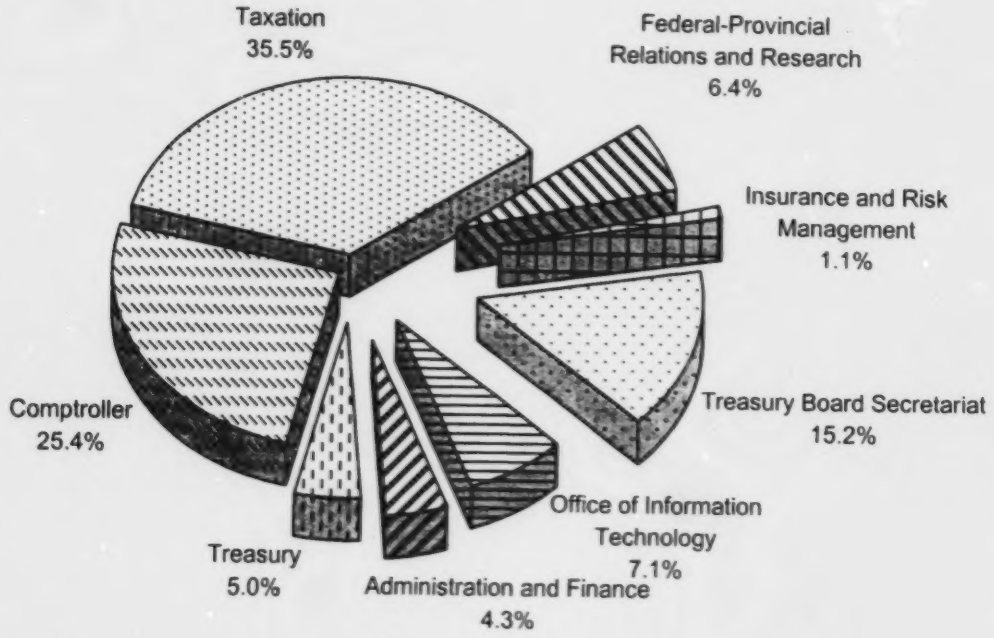


CHART 4

DEPARTMENT OF FINANCE
PERCENTAGE DISTRIBUTION OF STAFF POSITIONS
BY OPERATING APPROPRIATIONS
2002/2003

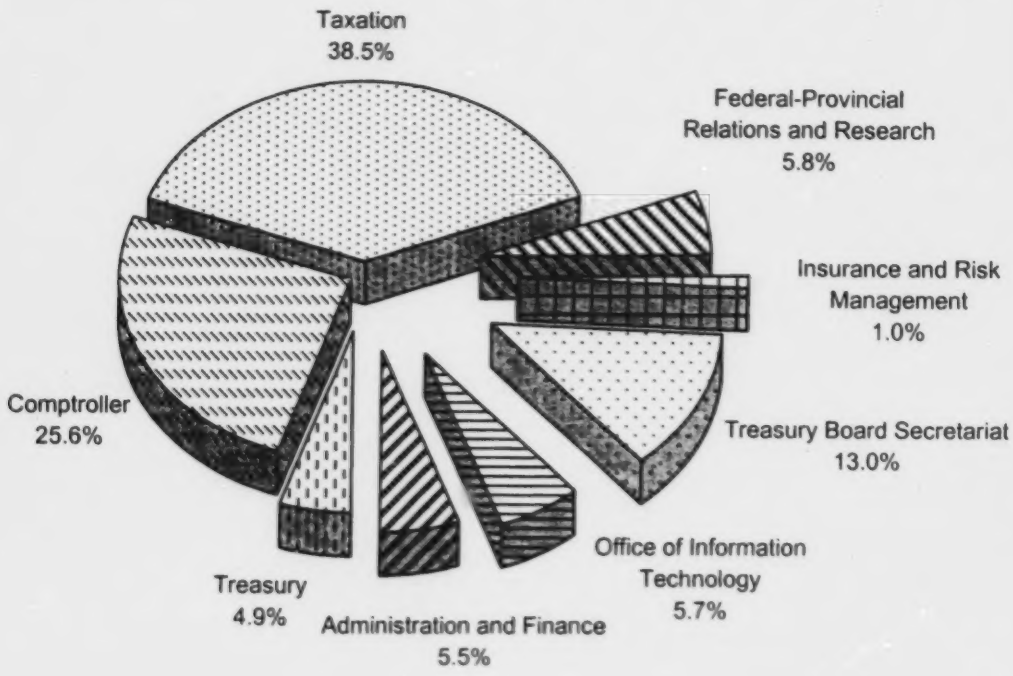


CHART 5

PART 2

PROGRAM AND FINANCIAL INFORMATION

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	**Estimates of Expenditure 2002/2003 $(000s)**	Estimates of Expenditure 2001/2002 $(000s)
7.1	1.	ADMINISTRATION AND FINANCE	**1,452.0**	1,461.7
		- Provides direction, coordination and control of department programs and advises on government fiscal policy.		
		- Provides financial and administrative support services to the department.		
		- Provides managers and staff of the department with human resource management programs and services.		
		- *French Language Services Secretariat:* Provides advice to the government on matters relating to the French Language Services Policy and guidance to government departments and administrative bodies on the implementation of the policy and on the development of government services in the French language.		
		(a) Minister's Salary	**28.4**	28.1
		(b) Executive Support	**503.4**	508.4
		(c) Management Services	**599.7**	586.8
		(d) Tax Appeal Commission	**18.8**	20.6
		(e) French Language Services Secretariat	**301.7**	317.8
			1,452.0	1,461.7

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07-1a

MINISTER'S SALARY

OBJECTIVES

To provide for the additional compensation to which an individual appointed to the Executive Council is entitled.

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES				
Managerial	1.00	28.4	1.00	28.1

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07-1b

EXECUTIVE SUPPORT

OBJECTIVES

To provide effective leadership for departmental activities consistent with government policy objectives.

ACTIVITY IDENTIFICATION

Provides the Minister with policy and program advice on all matters related to the department.

Coordinates and supports the delivery of programs to meet the policy objectives of government.

Provides policy direction for incorporation in department' plans and ensures the development of effective management practices throughout the department.

Provides administrative support for the offices of the Minister and Deputy Minister.

EXPECTED RESULTS

Effective and efficient operation of the Department of Finance as reflected in the results of each division.

Delivery of effective and efficient administrative support services to the offices of the Minister and Deputy Minister.

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07 1b
EXECUTIVE SUPPORT

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	**$(000s)**	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**1.00**	**129.4**	1.00	126.0
Professional/Technical	**2.00**	**98.1**	2.00	94.5
Administrative Support	**4.00**	**153.4**	4.00	163.4
Employee Benefits		**37.3**		37.3
Total Salaries and Employee Benefits	**7.00**	**418.2**	7.00	421.2
OTHER EXPENDITURES				
Transportation		**26.8**		26.8
Communications		**28.8**		28.8
Supplies and Services		**15.9**		15.9
Other Operating		**13.7**		15.7
Total Other Expenditures		**85.2**		87.2
TOTAL SUB-APPROPRIATION		**503.4**		508.4

SUB-APPROPRIATION 07-1c

MANAGEMENT SERVICES

The Management Services branch is comprised of two operating units providing financial and administrative support services and human resource management services to the department.

Management Services

OBJECTIVES

To ensure appropriate management of, and accountability for the department's resources. This encompasses the development and implementation of departmental financial and administrative policies, processes and practices; compliance with government legislation, policies and procedures; providing accounting and administrative services to the department; and providing analytical and consultative support services to the department's operating divisions.

ACTIVITY IDENTIFICATION

Plans, organizes and evaluates departmental accounting and financial management activities including financial reporting, expenditure and revenue processing and appropriation control.

Advises executive management on a timely basis regarding emerging financial and program management issues.

Coordinates and supports the development of the department's annual estimates, quarterly financial forecasts and related reports, and the Annual Report.

Supports departmental management through the provision of analytical, consultative and evaluative advice on financial proposals and ongoing operations.

Coordinates the department's requests for office accommodation, telecommunication services and government vehicles, and administers the department's parking program.

Coordinates the department's records management program, including applications made under the Freedom of Information and Protection of Privacy Act.

EXPECTED RESULTS

A controllership function that is responsive to the financial management and administrative requirements of the department and government.

Strong fiscal management, accountability and control over departmental financial resources.

Timely financial reporting of departmental expenditures and revenues.

Identification of existing or emerging financial and program management issues.

The provision of timely and accurate decision-making information to the departmental executive.

MANAGEMENT SERVICES cont'd...

Human Resource Services

OBJECTIVES

To provide consultative services in all areas of human resource management and to support the Occupational Health and Safety program through which these services will assist the department to recruit, retain, develop and reward knowledgeable staff in a positive and safe work environment and fulfill the department's vision and mission.

To provide payroll and benefit services for staff of the department.

ACTIVITY IDENTIFICATION

Provides professional expertise to the department in the areas of human resource planning, training and development, recruitment and selection, classification, labour relations, employee relations, and pay and benefits administration.

Represents the department in all human resource dealings with central/external agencies.

Coordinates and integrates departmental Employment Equity program and supports the Occupational Health and Safety program.

EXPECTED RESULTS

Recruitment and selection of staff to permanent and term vacancies under delegated staffing authority using current assessment techniques that accurately match position and applicant knowledge, skills and abilities.

Classification of positions under delegated and non-delegated authority to reflect appropriate and consistent classification within the department and throughout government.

Promotion of an employee relations environment that encourages early intervention and appropriate resolution of workplace issues.

Delivery of a comprehensive payroll and benefits service to all departmental staff.

Development and delivery of in-house training programs and educational assistance programs to enhance the knowledge, skills and abilities of individuals, the corporate culture of the department and to sustain the employment of department employees.

Provision of Occupational Health and Safety services to support the well-being and appropriate return to work of injured or ill employees and compliance with legislation.

Provision of Employment Equity Strategies to enhance the retention of target group employees.

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07 1c
MANAGEMENT SERVICES

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	74.5	1.00	72.6
Professional/Technical	5.00	268.2	5.00	256.2
Administrative Support	4.00	135.9	4.00	135.4
Employee Benefits		51.4		49.4
Total Salaries and Employee Benefits	10.00	530.0	10.00	513.6
OTHER EXPENDITURES				
Communications		9.3		9.3
Supplies and Services		31.5		30.9
- Office Space Rental	21.3		20.7	
- Other	10.2		10.2	
Minor Capital		0.5		0.5
Other Operating		28.4		32.5
- Desktop and other Computer Services	17.1		16.4	
- Other	11.3		16.1	
Total Other Expenditures		69.7		73.2
TOTAL SUB-APPROPRIATION		599.7		586.8

SUB-APPROPRIATION 07-1d

TAX APPEAL COMMISSION

OBJECTIVES

To provide the taxpayers of Manitoba with a fair and independent appeals process for assessments under The Retail Sales Tax Act, The Corporation Capital Tax Act, The Health and Post Secondary Education Tax Levy Act and The Mining Tax Act in order to maintain taxpayers' confidence in the integrity of the tax system as a result of applying the rules under the Acts uniformly and consistently.

ACTIVITY IDENTIFICATION

Provides rulings for taxpayers on appeals of tax assessments independent from the taxation officials who issued the assessment.

EXPECTED RESULTS

Public confidence in a fair, objective tax appeals process.

Resolution of taxpayer appeals.

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	**$(000s)**	FTEs	$(000s)
OTHER EXPENDITURES				
Supplies and Services	-	**18.8**	-	20.6

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07-1e

FRENCH LANGUAGE SERVICES SECRETARIAT

OBJECTIVES

To carry out its mandate as described in the Manitoba French Language Services (FLS) Policy:

"The implementation of this policy is guided and monitored by the French Language Services Secretariat, whose mandate applies to all the administrative bodies covered by this policy. In fulfilling its mandate, the French Language Services Secretariat seeks and facilitates the implementation of this policy in a manner consistent with the concept of active offer and makes recommendations to that effect."

ACTIVITY IDENTIFICATION

Determine, with the Federal Government, projects to be funded under the Canada-Manitoba General Agreement on the Promotion of Official Languages.

Act on the recommendations approved by Cabinet and resulting from the review of the FLS Policy by Judge Richard Chartier.

Facilitate, guide and monitor all designated administrative body activity concerning FLS.

Coordinate French language training initiatives for provincial government employees.

Participate in the planning and conduct of the Ministers' Conference on Francophone Affairs.

Participate, with the Minister responsible for FLS, in the international Francophone Summit.

Maintain day-to-day liaison with the Franco-Manitoban community and representatives to share information and ideas on specific issues and develop practical solutions and strategies.

Deal with representations or complaints from the public about French language services.

Provide assistance to the designated administrative bodies in developing strategies to meet the objectives of the FLS Policy, especially regarding written, oral and electronic communications with the general public and in promotional activities regarding access to FLS.

EXPECTED RESULTS

Official opening of the first three bilingual service centres (BSC) in St. Boniface, St. Pierre-Jolys and Notre-Dame-de-Lourdes and continued development of the next three BSCs in Ste. Anne, St. Laurent and South St. Vital, as outlined in the Chartier Report.

Planning for a bilingual court facility in St. Boniface and establishment of a bilingual circuit court in St. Pierre.

Approval of projects funded under the Canada-Manitoba General Agreement on the Promotion of Official Languages.

New FLS Plans by the various administrative bodies covered by the FLS Policy and approved by the Minister responsible for FLS.

Enhanced provision of services in French, as per the FLS Plans, taking into account the Chartier Report Recommendations. Publication of the Report on French Language Services.

ADMINISTRATION AND FINANCE

SUB-APPROPRIATION 07 1e
FRENCH LANGUAGE SERVICES SECRETARIAT

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	83.1	1.00	77.2
Professional/Technical	5.00	263.0	5.00	255.8
Administrative Support	4.00	110.1	4.00	129.8
Employee Benefits		49.3		49.5
Total Salaries and Employee Benefits	10.00	505.5	10.00	512.3
Less: Transfer to Enabling Vote		(230.9)		(224.3)
Net Salaries and Employee Benefits	10.00	274.6	10.00	288.0
OTHER EXPENDITURES				
Transportation		5.6		5.6
Communications		11.1		11.1
Supplies and Services		2.6		3.9
Minor Capital		1.5		1.5
Other Operating		625.4		653.4
Total Other Expenditures		646.2		675.5
Less: Transfer to Enabling Vote		(619.1)		(645.7)
Net Other Expenditures		27.1		29.8
TOTAL SUB-APPROPRIATION		301.7		317.8

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	**Estimates of Expenditure 2002/2003 $(000s)**	Estimates of Expenditure 2001/2002 $(000s)
7.2	2.	TREASURY	**1,690.6**	1,682.5
		- Manages and administers the borrowing programs, cash resources and investment and debt activities of government.		
		- Manages and administers borrowing programs and investment activities on behalf of government agencies.		
		(a) Administration	**252.9**	258.4
		(b) Capital Finance	**328.0**	338.3
		(c) Money Management and Banking	**529.3**	527.5
		(d) Treasury Services	**580.4**	558.3
			1,690.6	1,682.5

SUB-APPROPRIATION 07-2a

ADMINISTRATION

OBJECTIVES

To advise the Minister and Deputy Minister on all policy and program matters related to world financial markets, the management, security and servicing of government sector money, debt and investments, and other issues related to the Treasury Division.

To coordinate and administer the activities of the division so as to ensure that government policy objectives are met.

ACTIVITY IDENTIFICATION

Manages the activities of the Treasury Division.

Maintains close contact with the world financial community so as to be knowledgeable about the status of all markets relevant to the Province, and provides advice to the Minister and Deputy Minister respecting such markets.

Provides financial management and advisory services to government departments, agencies and investment funds.

Reviews policies, legislation and regulations, and recommends changes where necessary to achieve objectives.

Ensures that safeguards are in place to protect the financial assets of the Province.

Deals with technological and financial market complexities and risks through the operations of an Executive Management Committee, a Capital Markets Committee, a Credit Committee and an Information Technology Committee.

Implementation of an automated, integrated treasury management system to provide more efficient cash, investment and debt management reporting.

EXPECTED RESULTS

The best possible financial arrangements that minimize risk and cashflow requirements for the province, crown corporations, government agencies, school boards, hospitals and municipalities.

Policies, legislation and regulations are sufficient for the needs of the government.

Investment returns are the maximum possible within acceptable risk parameters.

The Treasury Division will be effectively and efficiently managed and operated, and the expected results of the branches of the Treasury Division will be achieved.

TREASURY

SUB-APPROPRIATION 07 2a
ADMINISTRATION

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	**$(000s)**	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**1.00**	**99.4**	1.00	90.1
Administrative Support	**1.00**	**38.4**	1.00	37.4
Employee Benefits		**14.1**		12.8
	2.00	**151.9**	2.00	140.3
Less: Allowance for Staff Turnover		**(1.8)**		0.0
Total Salaries and Employee Benefits	**2.00**	**150.1**	2.00	140.3
OTHER EXPENDITURES				
Transportation		**4.4**		4.4
Communications		**5.1**		5.1
Supplies and Services		**40.9**		40.9
- Office Space Rental	**21.5**		21.5	
- Other	**19.4**		19.4	
Minor Capital		**45.7**		56.0
Other Operating		**6.7**		6.7
Total Other Expenditures		**102.8**		113.1
TOTAL SUB-APPROPRIATION		**252.9**		253.4

SUB-APPROPRIATION 07-2b

CAPITAL FINANCE

OBJECTIVES

To provide effective management of the borrowing programs needed to finance the government, crown corporations and government agencies.

To administer the government's investments in and advances made to crown corporations, government agencies and other loan programs.

ACTIVITY IDENTIFICATION

Monitors global capital markets and initiates the borrowing activities of the government which have recently averaged approximately $2.4 billion per annum. All documentation relating to borrowing activities is prepared by the branch.

Manages the government's currency and interest rate risk respecting its liabilities by monitoring swap markets, initiating and negotiating interest rate and currency swaps as well as being responsible for all the documentation related to these transactions.

Acts as the province's principal liaison with domestic and international rating agencies and coordinates all presentations made to such agencies.

Prepares or coordinates the preparation of all documentation required by the regulatory agencies in the various global markets to allow the province to borrow in those markets. This includes prospectuses and associated documentation, legal opinions and other certificates.

Maintains all records relating to the direct and guaranteed debt of the government, and prepares the related sections contained in provincial publications such as public accounts, the budget and quarterly financial report.

Manages the capital funding of all crown corporation and loan programs and maintains the records of such investments.

Establishes interest rates for loans to crown corporations, government agencies, school boards, hospitals and municipalities.

Establishes strategies for the investment of sinking funds and other long-term investment accounts aggregating approximately $6.5 billion.

EXPECTED RESULTS

During 2002/2003, the government is expected to borrow approximately $2.0 billion. This borrowing program is expected to require 20 - 25 issues of securities in both domestic and international markets. The branch will continually monitor these markets to ensure not only that the most efficient market is used but that the timing of each issue is proper.

The branch will continue to maintain the records with respect to investments in or advances to over 30 programs, crown corporations and government agencies. The annual investment program is expected to approximate $0.27 billion in 2002/2003. The aggregate amount of investments outstanding at March 31, 2003 will approximate $8.9 billion.

TREASURY

SUB-APPROPRIATION 07 2b
CAPITAL FINANCE

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	86.1	1.00	83.9
Professional/Technical	3.00	150.9	3.00	158.1
Administrative Support	1.00	33.2	1.00	31.5
Employee Benefits		27.4		27.5
	5.00	297.6	5.00	301.0
Less: Allowance for Staff Turnover		(3.5)		0.0
Total Salaries and Employee Benefits	5.00	294.1	5.00	301.0
OTHER EXPENDITURES				
Transportation		1.0		4.2
Communications		5.2		5.2
Supplies and Services		23.6		23.6
- Office Space Rental	22.1		22.1	
- Other	1.5		1.5	
Other Operating		4.1		4.3
Total Other Expenditures		33.9		37.3
TOTAL SUB-APPROPRIATION		328.0		338.3

SUB-APPROPRIATION 07-2c

MONEY MANAGEMENT AND BANKING

OBJECTIVES

To effectively manage the short term borrowing and investing programs of the government.

To effectively manage trust money deposited with the Minister of Finance by crown corporations, agencies and departments.

To establish banking arrangements appropriate to the government's needs.

ACTIVITY IDENTIFICATION

Prepares cash flow forecasts detailing the government's anticipated daily receipts and expenditures, including its trust and administration activities. Management of daily bank balances and timing of long-term borrowing is determined as a result of these cash flow forecasts.

Advises on and establishes procedures regarding the use of banking services and depositing for other departments and some agencies, and evaluates requests for new bank accounts and changes to existing accounts.

Maintains a central index of approximately 650 accounts representing all Province of Manitoba deposit accounts in all financial institutions in the province. These accounts include the Manitoba Public Insurance agents' accounts.

Negotiates contracts for banking and armoured car services for the province.

EXPECTED RESULTS

During 2002/2003, the Money Management program will involve managing the cash flow for over 1,500,000 payments representing $11.0 billion of transactions processed through the government's disbursement system and over 1,000,000 cheques, money orders, drafts and other items representing approximately 26,000 bank deposits, processed through the accounts of the government.

Monitoring and management of the government's cash flow during 2002/2003 will result in the branch arranging 1,200 short term investment transactions aggregating over $50.0 billion of investment purchases and $8.0 billion of investment sales. The branch will also arrange for the issue of approximately $100.0 million of promissory notes to finance temporary shortfalls resulting from differences in the timing of government payments and receipts. Interest earned on short-term investments is expected to amount to $44.4 million while interest paid on the promissory notes issued will be approximately $1.0 million. The branch monitors the credit status of over 40 approved investments and maintains appropriate exposure limits for each, recommending changes where necessary to minimize risk.

Over 60 departments, agencies and crown corporations are required to deposit surplus funds with the Minister of Finance in interest-bearing trust deposits. These trust funds are expected to average $1.4 billion in 2002/2003. In excess of 2,900 trust deposit receipts will be issued and 3,700 payments will be processed by the branch in respect to these deposits. Interest paid on these trust accounts is expected to amount to $41.9 million.

MONEY MANAGEMENT AND BANKING

EXPECTED RESULTS cont'd...

The branch will continue to partner with specific project areas of government as they become involved in electronic commerce to enable individuals and companies to interact and conduct business with various government departments using new technology. As the finance industry continues to be challenged by service providers exiting business sectors, the branch must be ready to proactively address these problems and offer solutions. Initiatives such as these will contribute to government efficiency and permit better access and service to the general public. We will continue to respond to other requests for change in an efficient and timely manner.

TREASURY

SUB-APPROPRIATION 07 2c
MONEY MANAGEMENT AND BANKING

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	86.1	1.00	83.9
Professional/Technical	6.00	295.8	6.00	285.7
Administrative Support	1.00	34.4	1.00	33.5
Employee Benefits		42.3		40.5
	8.00	458.6	8.00	443.6
Less: Allowance for Staff Turnover		(5.5)		0.0
Total Salaries and Employee Benefits	8.00	453.1	8.00	443.6
OTHER EXPENDITURES				
Transportation		2.0		5.6
Communications		11.0		11.0
Supplies and Services		43.8		43.8
- Office Space Rental	31.8		31.8	
- Other	12.0		12.0	
Minor Capital		0.0		2.5
Other Operating		19.4		21.0
Total Other Expenditures		76.2		83.9
TOTAL SUB-APPROPRIATION		529.3		527.5

SUB-APPROPRIATION 07-2d

TREASURY SERVICES

OBJECTIVES

To service and administer the public debt of the province.

To service and safekeep the investments of the province and certain crown corporations and government agencies.

To provide administrative support to the Treasury Division including the coordination of the Division's information technology functions.

To coordinate the preparation of Treasury Division and Public Debt estimates and analyses.

To provide a controllership function to the Treasury Division.

ACTIVITY IDENTIFICATION

Services the debt of the province by acting as registrar and paying agent on some issues of securities, monitoring the performance of corporate registrars and paying agents with respect to other issues of securities, and by issuing instructions and transferring funds to the province's fiscal agents and swap counterparties on other debenture, treasury bill and promissory note debt.

Monitors foreign exchange markets and arranges for the purchase and sale of foreign currencies as required to service the debt, and to convert the proceeds of new issues.

Services the sinking fund investments of the Province of Manitoba, Manitoba Hydro and The University of Manitoba by providing safekeeping operations at a number of locations around the world, processing purchases for these funds and collecting and recording receipts on interest, sales and maturing principal.

Safekeeps and services the long-term investments of major accounts such as Manitoba Public Insurance.

Services the short term investments of the province by issuing instructions to custodial agents, processing purchases and collecting and recording receipts on interest, sales and maturing principal as well as arranging for safekeeping at various locations.

Processes payments of interest and principal on trust money deposited with the Minister of Finance, and payments and receipts relating to debt and investment servicing.

Prepares Treasury Division and Public Debt estimates and analyses.

In 2002/2003 the direct debt serviced by the branch is expected to approximate $19.0 billion. This debt will be represented by debentures, treasury bills, promissory notes and Canada Pension Plan debentures all payable in Canadian dollars. As well as 19 debenture issues payable in U.S. dollars, 1 debenture issue payable in Swiss Francs and 13 debenture issues payable in Japanese Yen. In servicing these foreign issues, the branch expects to administer over 255 swap agreements whereby, among other things, all the Swiss Franc and Japanese Yen debt have been swapped into fixed or floating rate Canadian or U.S. dollar liabilities.

TREASURY SERVICES

EXPECTED RESULTS cont'd...

Servicing the foreign debt obligations of the province will require the purchase of approximately 52 million U.S. dollars. Minor amounts of Swiss Francs and Japanese Yen will be purchased to cover commission and other expenses on issues that have been swapped from these currencies to U.S. or Canadian dollars.

Servicing the long term investments of the province and its agencies is expected to require processing investment purchases of $5.6 billion, sales and maturities of $5.5 billion, and earnings of $466.0 million and will require administering 148 swap contracts by which investments denominated in foreign currencies have been swapped into Canadian dollars.

Servicing the short term investments of the province will require processing 2,400 safekeeping transactions respecting purchases, sales and maturities with a total value of over $100.0 billion.

The branch's treasury payment system is expected to process cheques and electronic transfers with a total value of approximately $10.0 billion.

The branch will maintain loss-free safekeeping, payment and receipt operations.

SUB-APPROPRIATION 07 2d
TREASURY SERVICES

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	77.4	1.00	70.3
Professional/Technical	5.00	224.6	5.00	219.1
Administrative Support	4.00	186.8	4.00	174.0
Employee Benefits		49.6		46.6
	10.00	538.4	10.00	510.0
Less: Allowance for Staff Turnover		(6.4)		0.0
Total Salaries and Employee Benefits	10.00	532.0	10.00	510.0
OTHER EXPENDITURES				
Transportation		0.0		2.0
Communications		7.6		7.6
Supplies and Services		30.0		30.0
- Office Space Rental	28.1		28.1	
- Other	1.9		1.9	
Other Operating		10.8		13.7
Total Other Expenditures		48.4		53.3
TOTAL SUB-APPROPRIATION		580.4		563.3

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2002/2003 $(000s)	Estimates of Expenditure 2001/2002 $(000s)
7.3	3.	COMPTROLLER	**13,574.9**	15,141.5

- Provides central accounting, payroll and financial reporting services for the province, and central financial control of cost-shared agreements.
- Develops government-wide financial systems, policies and procedures.
- Maintains and provides end-user support for the government's enterprise resource planning system (SAP) and point-of-service system (POS).
- Provides policy advice to Treasury Board and government departments concerning financial and management systems.
- Provides end-user support for the integrated office system developed for use within the legislative building.
- Provides comprehensive internal audit and value for money review services to management throughout government.
- Provides technical support for computer-based systems within the department.

(a)	Comptroller	**164.7**	153.3
(b)	Information Technology Services	**448.9**	451.1
(c)	Disbursements and Accounting	**2,410.6**	2,497.7
(d)	Legislative Building Information Systems	**1,077.2**	1,107.9
(e)	Internal Audit and Consulting Services	**1,947.6**	2,030.0
(f)	Enterprise System Management	**7,525.9**	8,901.5
		13,574.9	15,141.5

COMPTROLLER

SUB-APPROPRIATION 07-3a

COMPTROLLER'S OFFICE

OBJECTIVES

To establish and foster a corporate Comptrollership function for the Manitoba government that includes the development and operation of information management and financial information systems in support of legislative and governmental decision-making, service delivery effectiveness and accountability requirements.

ACTIVITY IDENTIFICATION

Plans, organizes and controls divisional activities in accordance with the department's and government's priorities and policies.

EXPECTED RESULTS

Key results, as they relate to aspects of the Comptrollership function, will be identified under the other five branches, which make up the Comptroller's division.

SUB-APPROPRIATION 07 3a
COMPTROLLER'S OFFICE

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	99.4	1.00	90.4
Administrative Support	1.00	34.4	1.00	33.5
Employee Benefits		12.5		11.5
Total Salaries and Employee Benefits	2.00	146.3	2.00	135.4
OTHER EXPENDITURES				
Transportation		0.6		0.6
Communications		1.1		1.1
Supplies and Services		10.2		10.0
- Office Space Rental	9.7		9.5	
- Other	0.5		0.5	
Other Operating		6.5		6.2
- Desktop and other Computer Services	5.6		5.3	
- Other	0.9		0.9	
Total Other Expenditures		18.4		17.9
TOTAL SUB-APPROPRIATION		164.7		153.3

COMPTROLLER

SUB-APPROPRIATION 7-3b

INFORMATION TECHNOLOGY SERVICES

OBJECTIVES

To ensure that the Department of Finance has efficient, effective and technologically sound information systems that support the department's objectives.

ACTIVITY IDENTIFICATION

Leadership and coordination in the development of strategic and annual information technology plans.

Provision of information technology expertise and consulting services.

Development, implementation and maintenance of computer applications.

Development, implementation and testing of backup/disaster recovery plans.

Participation in government-wide information technology initiatives and involvement on committees and special work groups/teams to support and implement the Better Systems Initiative.

Liaison with non-government sources for program delivery.

EXPECTED RESULTS

The provision of support to ensure that automated information systems are maintained in a continuous state of full operational serviceability. In 2002/2003, Information Technology Services will support:

- Several Taxation applications on mainframe, midrange and microcomputer platforms utilizing a variety of databases and programming languages.
- The implementation of new technology and applications that are efficient, effective and meet the needs of the clients in the department. In 2002/2003, some of the planned initiatives include:
  - Participation in the next phases of the Better Systems Initiative.
  - Maintenance and enhancement of existing departmental application systems.
  - Rewriting, reengineering or creating PC applications based on current business needs and priorities.
- The gradual accomplishment of increased standardization, compatibility and integration of data systems, hardware and software to reduce the support burden and improve the ability to share data and technology.

COMPTROLLER

SUB-APPROPRIATION 07 3b
INFORMATION TECHNOLOGY SERVICES

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	**$(000s)**	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**1.00**	**54.8**	1.00	58.3
Professional/Technical	**5.85**	**241.1**	6.25	251.8
Administrative Support	**1.00**	**40.3**	1.00	25.2
Employee Benefits		**36.5**		35.5
	7.85	**372.7**	8.25	370.8
Other Costs and Benefits		**7.8**		3.2
Less: Allowance for Staff Turnover		**(4.5)**		0.0
Total Salaries and Employee Benefits	**7.85**	**376.0** (1)	8.25	374.0
OTHER EXPENDITURES				
Communications		**5.2**		5.9
Supplies and Services		**41.7**		42.9
- Office Space Rental	**41.0**		38.9	
- Other	**0.7**		4.0	
Other Operating		**26.0**		28.3
- Desktop and other Computer Services	**23.5**		22.5	
- Other	**2.5**		5.8	
Total Other Expenditures		**72.9**		77.1
TOTAL SUB-APPROPRIATION		**448.9**		451.1

1. Decrease due to a reduced level of support to taxation legacy systems due to implementation of the new integrated taxation system

COMPTROLLER

SUB-APPROPRIATION 07-3c

DISBURSEMENTS AND ACCOUNTING

OBJECTIVES

To maintain central financial systems for all receipts to, and disbursements from, the Consolidated Fund of the Province of Manitoba, in accordance with governing legislation and established accounting policies and procedures. To maintain the accounting records of the government and to prepare financial statements and reports for presentation to the Legislature and the public, as well as for central and departmental use. To develop and communicate government-wide financial management policies and procedures.

ACTIVITY IDENTIFICATION

Operates and maintains the central financial system, including the related procedures and controls, for all receipts and payment requests.

Operates and maintains the central payroll system, including the related procedures and controls for payment of salaries and wages to Provincial employees.

Prepares statements and reports on the financial results of the government's operations for distribution to the Legislature and the public.

Maintains a central record of, and accounting for, Federal-Provincial cost-sharing agreements, and provides advice and recommendations to the drafters of such agreements with respect to financial matters.

Monitors the accountable advance function for government.

Administers the bank reconciliation process for all government cheques.

Administers the garnishment and set-off process on behalf of government.

EXPECTED RESULTS

Issuance of approximately 395,000 supplier payments in accordance with legislation, policy and other governing authority within payment cycles based on established vendor payment terms.

Issuance of approximately 425,000 employee payments, via cheque or direct deposit, in accordance with legislation, policy and other governing authority, ensuring that bi-weekly pay dates are met.

Collection, on a timely basis, of amounts owing on shared-cost agreements.

Maintenance of accurate and complete accounting records for government.

DISBURSEMENTS AND ACCOUNTING

EXPECTED RESULTS cont'd...

Preparation of financial statements and reports on a timely basis and in accordance with established accounting policies.

Provision of functional direction and guidance for the receipt and disbursement of public funds resulting in appropriate financial processes within the government of the Province of Manitoba.

Reconciliation of all government bank accounts and transactions within one month of month-end.

Deduction and remittance of garnishments, demands and set-offs from employee and supplier payments on a timely basis.

Continued participation in SAP implementation, including system improvements and version upgrades.

COMPTROLLER

SUB-APPROPRIATION 07 3c
DISBURSEMENTS AND ACCOUNTING

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	3.00	228.0	3.00	208.2
Professional/Technical	20.00	1,074.9	20.00	1,005.2
Administrative Support	16.00	524.4	18.50	627.9
Employee Benefits		201.4		200.9
	39.00	2,028.7	41.50	2,042.2
Other Costs and Benefits		19.4		50.0
Less: Allowance for Staff Turnover		(105.0)		(81.6)
Total Salaries and Employee Benefits	39.00	1,943.1 (1)	41.50	2,010.6
OTHER EXPENDITURES				
Transportation		5.0		10.0
Communications		299.3		282.0
- Postage	271.0		245.0	
- Other	28.3		37.0	
Supplies and Services		298.8		308.6
- Office Space Rental	194.7		199.7	
- Other	104.1		108.9	
Minor Capital		0.0		2.5
Other Operating		223.0		209.9
- Desktop and other Computer Services	125.3		115.1	
- ISM Mainframe Computer Use	67.7		65.7	
- Other	30.0		29.1	
Total Other Expenditures		826.1		813.0
TOTAL EXPENDITURES		2,769.2		2,823.6
Less: Recoverable from Other Appropriations		(358.6)		(325.9)
TOTAL SUB-APPROPRIATION		2,410.6		2,497.7

1. Decrease due to payroll review activities deployed to/performed by government departments.

COMPTROLLER

SUB-APPROPRIATION 07-3d

LEGISLATIVE BUILDING INFORMATION SYSTEMS

OBJECTIVES

To provide a secure technological environment with highly responsive support services and reliable systems that address business requirements of diverse users in the Legislative Building.

The user community encompasses both government and non-government staff. Government staff includes the Premier's Secretariat, Executive Council including Ministers' and Deputy Ministers' offices and Intergovernmental Relations, Lieutenant-Governor's office, Treasury Division, Information Services, Legislative Library, Tourism, Facilities, Security, and external departmental staff and agencies for initiatives with a corporate strategy. Non-government staff include the Legislative Assembly offices of the Speaker and Clerk's offices, Hansard, Journals, Committees, Members' Allowances, the Leaders of the Opposition and the Caucus offices.

ACTIVITY IDENTIFICATION

Direction and planning for Information Technology initiatives in the Legislative Building.

Development and implementation of security strategies that monitor intrusions, detect viruses and enable recovery from disasters.

Provision of desktop management services including help desk support, requirements analysis, purchasing and asset management.

Management of the server and communications infrastructure and all external connections.

Analysis, implementation and support of custom business applications.

Provision of consultative and project management services on outsourced initiatives.

Participating in and managing corporate initiatives such as Correspondence Tracking.

EXPECTED RESULTS

Implementation of a corporate web-based issues tracking system that is used by all government executive offices in the building and several external departments.

Establishment of a computing environment that is in line with best practices in security.

Updated branch Business Community and building-wide Disaster Recovery plans.

Consulting, technical and application services support to the upgrade to the Treasury Manager System and support in the implementation of infrastructure changes to accommodate communications with Money Market providers.

Installation of a new building-wide e-mail server with an upgrade to the latest operating system and e-mail applications.

COMPTROLLER

SUB-APPROPRIATION 07 3d
LEGISLATIVE BUILDING INFORMATION SYSTEMS

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	81.9	1.00	79.8
Professional/Technical	11.00	623.9	11.00	611.1
Administrative Support	1.00	40.3	1.00	39.2
Employee Benefits		78.3		75.8
	13.00	824.4	13.00	805.9
Other Costs and Benefits		12.2		12.2
Less: Allowance for Staff Turnover		(39.2)		(29.6)
Total Salaries and Employee Benefits	13.00	797.4	13.00	788.5
OTHER EXPENDITURES				
Transportation		0.9		0.9
Communications		22.0		22.0
Supplies and Services		98.7		98.2
- Office Space Rental	16.3		15.8	
- Professional Fees	59.7		59.7	
- Other	22.7		22.7	
Bank and Finance Charges		0.1		0.1
Minor Capital		15.0		15.0
Other Operating		143.1		183.2
Total Other Expenditures		279.8		319.4
TOTAL SUB-APPROPRIATION		1,077.2		1,107.9

COMPTROLLER

SUB-APPROPRIATION 07-3e

INTERNAL AUDIT AND CONSULTING SERVICES

OBJECTIVES

To serve management throughout government by providing value for money reviews and other internal audit services. To encourage the continual improvement of management practices and accountability.

ACTIVITY IDENTIFICATION

The provision of internal audit services to all departments. Through consultation with senior management, ensure that internal audit resources are allocated to the highest priority projects.

Provide consulting and advisory services to departments in the areas of management and financial systems.

Assist in the implementation of government-wide financial systems.

EXPECTED RESULTS

Audit services, including value for money reviews, will be provided responsive to departmental audit plans. Audit results will be forwarded to clients in a timely manner, including any recommendations for improvements.

Ongoing assessment of technical expertise and related training requirements to ensure consistently high quality audit services are provided, through a comprehensive and common audit methodology.

The support of management in the areas of management and financial systems.

Participation in government-wide initiatives in support of improved management accountability including development of the Comptrollership Framework.

COMPTROLLER

SUB-APPROPRIATION 07 3e
INTERNAL AUDIT AND CONSULTING SERVICES

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	83.1	1.00	81.0
Professional/Technical	25.00	1,521.3	25.00	1,552.9
Administrative Support	1.50	57.5	1.50	55.9
Employee Benefits		161.2		162.0
	27.50	1,823.1	27.50	1,851.8
Less: Allowance for Staff Turnover		(83.9)		(63.0)
Total Salaries and Employee Benefits	27.50	1,739.2	27.50	1,788.8
OTHER EXPENDITURES				
Transportation		2.1		4.2
Communications		16.5		18.6
Supplies and Services		98.3		109.3
- Office Space Rental	82.1		82.3	
- Other	16.2		27.0	
Minor Capital		1.0		1.0
Other Operating		90.5		108.1
- Desktop and other Computer Services	77.4		74.1	
- Other	13.1		34.0	
Total Other Expenditures		208.4		241.2
TOTAL SUB-APPROPRIATION		1,947.6		2,030.0

COMPTROLLER

SUB-APPROPRIATION 07-3f

ENTERPRISE SYSTEM MANAGEMENT

OBJECTIVES

Support the business and administrative requirements of the government by providing dependable, cost-effective protection, maintenance and enhancement capabilities in support of the enterprise-wide, integrated finance/procurement and human resource/payroll management system. SAP is a government-wide system implemented within all government departments and certain specific organizations/entities.

In conjunction with government departments, Enterprise System Management will manage future development of overall SAP functionality.

ACTIVITY IDENTIFICATION

Systems Improvement

Manage system improvements and enhancements.

Analyze, design and build solutions to support government-wide business requirements and ensure the system is current with all legislative policy changes.

Configure and test finance, procurement, human resources and payroll processes/modules.

End User Support

Leadership and coordination in the development and delivery of SAP training courses.

Provide expert level SAP support to end users in all government departments.

Technology & Infrastructure

Manage the SAP operating hardware environment, system software, technical and communication infrastructure and facilities.

Monitor, track, and report system performance.

Manage SAP security and integrity, and the SAP development environment.

EXPECTED RESULTS

Maintenance and enhancement of the existing SAP system.

Maximize overall value of SAP functionality.

Training will be provided in 17 different courses through 60 class offerings schedules throughout the fiscal year plus multiple workshops including Manager's Desktop. Departmental requirements relative to new SAP user knowledge and capability will be satisfied through this training approach (anticipate 600 - 700 participants).

COMPTROLLER

SUB-APPROPRIATION 07 3f
ENTERPRISE SYSTEM MANAGEMENT

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	**$(000s)**	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**1.00**	**86.1**	1.00	90.0
Professional/Technical	**38.00**	**1,993.7**	40.00	2,168.6
Administrative Support	**2.00**	**65.2**	2.00	65.3
Employee Benefits		**244.3**		283.8
	41.00	**2,389.3**	43.00	2,607.7
Other Costs and Benefits		**46.6**		60.0
Less: Allowance for Staff Turnover		**(130.5)**		(100.9)
Total Salaries and Employee Benefits	**41.00**	**2,305.4** (1)	43.00	2,566.8
OTHER EXPENDITURES				
Transportation		**14.7**		78.3
Communications		**119.7**		123.3
Supplies and Services		**2,225.5**		3,090.8
- Office Space Rental	**223.8**		214.7	
- IT Hardware Leasing	**1,833.7**		2,340.1	
- Professional Fees	**109.0**		424.1	
- Other	**59.0**		111.9	
Minor Capital		**18.5**		58.0
Other Operating		**2,842.1**		2,984.3
- Desktop and other Computer Services	**249.4**		377.4	
- IT Software Maintenance	**2,069.8**		1,892.9	
- IT Hardware Maintenance	**431.4**		426.8	
- Other	**91.5**		287.2	
Total Other Expenditures		**5,220.5** (2)		6,334.7
TOTAL SUB-APPROPRIATION		**7,525.9**		8,901.5

1. Decrease due to the rationalization of operations and resulting elimination of two vacant positions; and capitalization of salary costs related to the system upgrade.
2. Decrease primarily due to savings in hardware leasing costs and reduced requirement for consulting services.

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2002/2003 $(000s)	Estimates of Expenditure 2001/2002 $(000s)
7.4	4.	TAXATION	**15,422.7**	15,897.5

- Ensures the effective management and collection of tax revenues in accordance with the various Acts through the provision of tax expertise to businesses collecting taxes, taxpayers and government. Administers the processing and reporting of taxation revenues. Informs, investigates and audits taxpayers to ensure compliance with the various taxation statutes.

- Advises on taxation policy matters and administers the following Acts:

  - The Corporation Capital Tax Act
  - The Gasoline Tax Act
  - The Health & Post Secondary Education Tax Levy Act
  - The Mining Tax Act
  - The Motive Fuel Tax Act
  - The Retail Sales Tax Act
  - The Revenue Act, Part 1
  - The Tobacco Tax Act
  - The continuing phase out of the Manitoba Succession Duty Act

(a)	Management and Research	**1,292.8**	1,266.8
(b)	Taxation Administration	**6,868.6**	7,273.7
(c)	Audit	**6,425.5**	6,479.7
(d)	Tobacco Interdiction	**835.8**	877.3
		15,422.7	15,897.5

SUB-APPROPRIATION 07-4a

MANAGEMENT AND RESEARCH

OBJECTIVES

To maximize revenues properly due to the government under The Corporation Capital Tax Act, The Gasoline Tax Act, The Health and Post Secondary Education Tax Levy Act, The Mining Tax Act, The Motive Fuel Tax Act, The Retail Sales Tax Act, The Tobacco Tax Act, and Part 1 of The Revenue Act and to implement the policies of the government in an efficient and effective manner while maintaining taxpayers' confidence in the integrity of the tax system as a result of applying the rules under the Acts uniformly and consistently.

ACTIVITY IDENTIFICATION

Provides for the Taxation Division's overall policy and management direction, maintenance of high technical standards and quality of results, and budgetary and internal control.

Provides the Minister of Finance and the Deputy Minister with recommendations for changes in legislation or policy, evaluates the administrative and revenue implications being considered by the government, assists Legislative Counsel's staff with the preparation of legislation amendments and implements the changes as directed.

Prepares official communications, including ministerial responses regarding taxation matters.

Relates with other departments, taxpayers, businesses that collect tax, and associations on taxation matters.

Prepares financial forecasts and analyses in order to assist in strategic taxation planning.

Reviews the effectiveness and efficiency of tax administration and audit processes.

Trains and develops staff.

Maintains and monitors Management Performance Action Plans.

Develops and implements new taxation policy and administration procedures and informs Division staff and the taxpayer community.

Participates in the Better Systems Initiative pertaining to the Division.

Liaises with the Canada Customs and Revenue Agency (CCRA) and other jurisdictions on cooperative information exchanges, and other taxation administration, management and enforcement issues.

MANAGEMENT AND RESEARCH

EXPECTED RESULTS

Collection of tax revenues imposed by the Acts.

Maintenance of a fair, effective and efficient tax-gathering system with a sufficient deterrent to tax avoidance or evasion.

Timely development of evaluations of the implications of administrative and revenue options being considered by the government.

Timely implementation of any new taxation legislation in an efficient and effective manner.

Timely preparation of official communications, including development and updating of tax information bulletins provided to businesses.

Timely preparation of financial forecasts and analyses.

Effective control and use of Taxation Division's resources.

Effective contribution to Better Systems Initiative.

SUB-APPROPRIATION 07 4a
MANAGEMENT AND RESEARCH

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	3.00	264.7	3.00	258.9
Professional/Technical	8.50	454.8	8.50	436.7
Administrative Support	7.00	312.4	7.00	304.0
Employee Benefits		106.8		102.4
	18.50	1,138.7	18.50	1,102.0
Less: Allowance for Staff Turnover		(18.9)		(5.4)
Total Salaries and Employee Benefits	18.50	1,119.8	18.50	1,096.6
OTHER EXPENDITURES				
Transportation		8.0		8.0
Communications		18.0		18.0
Supplies and Services		65.3		64.8
- Office Space Rental	53.8		53.3	
- Other	11.5		11.5	
Other Operating		81.7		79.4
- Desktop and other Computer Services	64.2		61.7	
- Other	17.5		17.7	
Total Other Expenditures		173.0		170.2
TOTAL SUB-APPROPRIATION		1,292.8		1,266.8

SUB-APPROPRIATION 07-4b

TAXATION ADMINISTRATION

OBJECTIVES

To efficiently and effectively administer and collect taxes due to the government under The Corporation Capital Tax Act, The Gasoline Tax Act, The Health and Post-Secondary Education Tax Levy Act, The Mining Tax Act, The Motive Fuel Tax Act, The Retail Sales Tax Act, Part 1 of The Revenue Act and The Tobacco Tax Act.

ACTIVITY IDENTIFICATION

Maintains an updated tax roll for all statutes administered by the Taxation Division.

Operates systems to process, record and control tax remittances.

Processes tax refunds on a timely basis for tax overpayments.

Processes tax refunds on a timely basis for Native Fuel and Tobacco Tax Rebate Programs.

Reviews the Sales Tax Vehicle Refund Program administered by Manitoba Public Insurance.

Provides on location services to taxpayers on tax interpretations, remittance procedures, licensing and other requirements of the Acts and Regulations.

Participates in fuel sampling programs for coloured tax exempt fuels.

Administers the International Fuel Tax Agreement for the Manitoba trucking industry.

Collects and follows up outstanding tax arrears and delinquent tax returns.

Maintains filing systems to provide the necessary historical data on each taxpayer as required by all areas within the Taxation Division.

Recommends related policy change options and possible amendments to the Acts.

Trains and develops administration staff.

Maintains the branch's Management Performance Action Plan.

Collection of Tire Levy on behalf of the Tire Stewardship Board.

Participates in the "Better Systems Initiative" development of Manitoba's "Single Window Access" to government.

TAXATION ADMINISTRATION

EXPECTED RESULTS

Collection of tax imposed by the Acts.

Maintenance of an effective and efficient tax-gathering system.

Up to date roll of tax collectors.

Timely processing of refund claims from taxpayers.

Taxpayers and the general public provided with information necessary to comply with the statutes.

Maintain the performance standards required under the International Fuel Tax Agreement.

SUB-APPROPRIATION 07 4b
TAXATION ADMINISTRATION

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	79.2	1.00	77.2
Professional/Technical	13.00	543.6	13.00	530.0
Administrative Support	60.42	2,248.5	60.42	2,161.7
Employee Benefits		324.2		309.7
	74.42	3,195.5	74.42	3,078.6
Other Costs and Benefits		14.0		18.0
Less: Allowance for Staff Turnover		(75.1)		(37.3)
Total Salaries and Employee Benefits	74.42	3,134.4	74.42	3,059.3
OTHER EXPENDITURES				
Transportation		91.4		91.4
Communications		355.4		360.0
- Postage	262.4		262.4	
- Other	93.0		97.6	
Supplies and Services		582.1		557.6
- Office Space Rental	238.0		213.5	
- Professional Fees	51.0		51.0	
- Other	293.1		293.1	
Bank and Finance Charges		129.0		129.0
Other Operating		2,576.3		3,076.4
- Desktop and other Computer Services	230.9		216.3	
- ISM Mainframe Computer Use	214.0		214.0	
- Allowance for Doubtful Accounts	1,985.3	(1)	2,500.0	
- Other	146.1		146.1	
Total Other Expenditures		3,734.2		4,214.4
TOTAL SUB-APPROPRIATION		6,868.6		7,273.7

1. Reduction in Allowance for Doubtful Accounts is due to the reduction in write-offs compared to historical amounts and the implementation of the new integrated taxation system.

SUB-APPROPRIATION 07-4c

AUDIT

OBJECTIVES

To protect the revenues of the government under The Corporation Capital Tax Act, The Gasoline Tax Act, The Mining Tax Act, The Motive Fuel Tax Act, The Health and Post Secondary Education Tax Levy Act, The Retail Sales Tax Act, Part 1 of The Revenue Act and The Tobacco Tax Act through the promotion of voluntary compliance by taxpayers and tax collectors, utilizing effective and efficient audit and investigation programs and procedures; and to inform taxpayers of the requirements of the various Statutes; and to administer the continuing phase out of the Manitoba Succession Duty Act.

ACTIVITY IDENTIFICATION

Develops policies, programs and procedures which result in the most efficient and effective utilization of resources to achieve compliance.

Audits the records of tax collectors and taxpayers, conducts investigations into the smuggling of tobacco and fuel, tax evasion and other violations of the Acts and prosecutes for offences under the Acts.

Participates in the International Fuel Tax Agreement (IFTA) by auditing a stipulated portion of Manitoba based truckers and conducting roadside inspections.

Conduct audits of a stipulated portion of Manitoba-based truckers for prorated sales tax and registration fees under the International Registration Program (IRP).

Performs audits of a stipulated number of tire vendors on behalf of the Tire Stewardship Board.

Continually studies the procedures and processes of the Audit branch with the goal of determining more efficient and effective use of resources and information technology to increase productivity and audit recoveries.

Recommends related policy change options and possible amendments to the Acts, evaluates the implication of changes being considered by the government and implements the changes as directed.

Participates in the Better Systems Initiative in order to ensure development of systems which meet the needs of the public and the Taxation Division.

Liaises with the Canada Customs and Revenue Agency (Income Tax, Goods and Services Tax and Customs and Excise) to develop cooperation and exchange of information on audits and investigations.

Provides an information service to taxpayers and the general public on tax interpretations.

Trains and develops audit and investigation staff.

Maintains the branch's Management Performance Action Plan.

Development of an accounting system to administer the tax reporting of fuels by the oil industry.

AUDIT

EXPECTED RESULTS

Recovery of unpaid tax revenues and increased compliance with a sufficient deterrent to tax avoidance/evasion for all Acts.

Completion of a targeted number of audits of the records of taxpayers and tax collectors.

Detection of smuggling and other offences evidenced by successful court prosecutions.

Completion of a stipulated number of International Fuel Tax Agreement/International Registration Program audits of Manitoba based truckers and a stipulated number of tire vendors.

Minimal tax leakage from the native fuel and tobacco tax exemption system.

Timely submission of related policy change options, possible amendments to the Acts and evaluation of the implications of such changes.

Taxpayers and the general public are provided with information necessary to comply with the Statutes.

TAXATION

SUB-APPROPRIATION 07 4c
AUDIT

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	**$(000s)**	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**3.00**	**239.2**	3.00	232.2
Professional/Technical	**83.00**	**4,603.6**	83.00	4,575.2
Administrative Support	**7.00**	**226.6**	7.00	270.7
Employee Benefits		**504.4**		499.8
	93.00	**5,573.8**	93.00	5,577.9
Less: Allowance for Staff Turnover		**(175.2)**		(110.2)
Total Salaries and Employee Benefits	**93.00**	**5,398.6**	93.00	5,467.7
OTHER EXPENDITURES				
Transportation		**159.7**		159.7
Communications		**60.8**		60.8
Supplies and Services		**411.6**		398.0
- Office Space Rental	**309.4**		295.8	
- Other	**102.2**		102.2	
Bank and Finance Charges		**0.1**		0.1
Minor Capital		**12.0**		12.0
Other Operating		**382.7**		381.4
- Desktop and other Computer Services	**272.9**		260.7	
- Other	**109.8**		120.7	
Total Other Expenditures		**1,026.9**		1,012.0
TOTAL SUB-APPROPRIATION		**6,425.5**		6,479.7

TAXATION

SUB-APPROPRIATION 07-4d

TOBACCO INTERDICTION

OBJECTIVES

To protect the revenues of the government under The Tobacco Tax Act through the presentation of an enforcement profile that will promote voluntary compliance by taxpayers and tax collectors as well as detect and prosecute tax evaders. The program will provide information to taxpayers as well as utilize audit and investigative measures and procedures.

ACTIVITY IDENTIFICATION

Develops policies, programs and procedures and information for taxpayers which result in the most efficient and effective utilization of resources to achieve compliance.

Recommends related policy change options and possible amendments to the Acts, evaluates the implication of changes being considered by the government and implements the changes as directed.

Audits the records of tax collectors and taxpayers, conducts investigations into the smuggling of tobacco products and other violations of the Act and prosecute for offences under the Act.

Continues to liaise with law enforcement agencies, including the Winnipeg Police Service, Canada Customs and Revenue Agency, R.C.M.P., Ontario Provincial Police, and other Provincial investigation agencies.

Operates a program to check commercial motor vehicles for the presence of contraband tobacco.

Maintains a program of interaction with the transportation industry.

Continues to cooperate with other provincial agencies and crown corporations in assisting investigations into tobacco smuggling.

Utilizes Canadian Police Information Center (CPIC) to enhance investigations and improve communications with law enforcement agencies.

Trains and develops investigation staff.

Maintains the branch's Management Performance Action Plan.

Responds to media requests for information on the interdiction program.

EXPECTED RESULTS

Detection of smuggling and other offences evidenced by successful court prosecutions and tax recoveries.

Completion of targeted audits and reviews of the records of tax collectors and taxpayers.

Timely submission of related policy change options, possible amendments to the Act and evaluation of the implications to such changes.

Maintain expected level of revenue derived from The Tobacco Tax Act.

TAXATION

SUB-APPROPRIATION 07 4d
TOBACCO INTERDICTION

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Professional/Technical	10.00	417.2	10.00	416.5
Employee Benefits		58.5		57.8
	10.00	475.7	10.00	474.3
Other Costs and Benefits		123.1		158.7
Less: Allowance for Staff Turnover		(16.1)		(9.1)
Total Salaries and Employee Benefits	10.00	582.7	10.00	623.9
OTHER EXPENDITURES				
Transportation		127.5		127.5
Communications		20.0		20.0
Supplies and Services		14.0		14.0
Minor Capital		2.0		2.0
Other Operating		89.6		89.9
Total Other Expenditures		253.1		253.4
TOTAL SUB-APPROPRIATION		835.8		877.3

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2002/2003 $(000s)	Estimates of Expenditure 2001/2002 $(000s)
7.5	5.	FEDERAL-PROVINCIAL RELATIONS AND RESEARCH	**2,404.7**	2,483.7
		- Provides research support in respect of national and provincial fiscal and economic matters and inter-governmental financial relations, including cost-shared programs.		
		- Administers fiscal arrangements and tax collection agreements with the Federal government.		
		- Administers tax credit programs with the Federal government and municipalities.		
		(a) Economic and Federal-Provincial Research	**1,965.6**	2,057.1
		(b) Manitoba Tax Assistance Office	**439.1**	426.6
			2,404.7	2,483.7

FEDERAL-PROVINCIAL RELATIONS AND RESEARCH

SUB-APPROPRIATION 07-5a

ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH

OBJECTIVES

To provide the government with research and technical support with respect to national and provincial fiscal and economic matters and inter-governmental financial relations, and to fulfill the department's specific economic and fiscal information requirements.

To administer Federal-Provincial and Provincial-Local agreements and provincial tax credit programs.

ACTIVITY IDENTIFICATION

Provides advice and policy analysis with respect to a broad range of economic and fiscal matters including revenue and expenditure policies.

Serves as the principal administrative unit of the province for The Income Tax Act (Manitoba), The Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act and the tax collection agreement with the Federal government.

Acts as a central coordination unit for the Provincial Budget.

Advises on policies relating to Federal-Provincial fiscal and economic relations.

Supports provincial policy, and advances provincial fiscal interests while representing the Province in various meetings and committees.

Administers tax credit programs with the Federal government and municipalities.

EXPECTED RESULTS

The Minister and Cabinet are provided with timely and accurate information in regard to major fiscal, economic and taxation issues including inter-governmental implications.

Preparation and delivery of necessary reports and presentations to facilitate the conduct of the Province's fiscal affairs, including support for the borrowing program.

Benefits to Manitoba from inter-governmental fiscal arrangements are maximized.

FEDERAL-PROVINCIAL RELATIONS AND RESEARCH

SUB-APPROPRIATION 07 5a

ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	4.00	354.7	4.00	345.7
Professional/Technical	13.25	839.8	13.25	825.4
Administrative Support	4.00	143.7	4.00	144.2
Employee Benefits		129.3		125.6
	21.25	1,467.5	21.25	1,440.9
Less: Allowance for Staff Turnover		(2.4)		(2.4)
Total Salaries and Employee Benefits	21.25	1,465.1	21.25	1,438.5
OTHER EXPENDITURES				
Transportation		75.0		75.0
Communications		222.9		220.9
Supplies and Services		108.1		155.1
- Office Space Rental	84.4		131.4	
- Other	23.7		23.7	
Minor Capital		4.0		4.0
Other Operating		90.5		163.6
- Desktop and other Computer Services	69.4		66.3	
- Other	21.1		97.3	
Total Other Expenditures		500.5 [1]		618.6
TOTAL SUB-APPROPRIATION		1,965.6		2,057.1

1. Decrease due to reduction in office space rental and general operating expenditures.

FEDERAL-PROVINCIAL RELATIONS AND RESEARCH

SUB-APPROPRIATION 07-5b

MANITOBA TAX ASSISTANCE OFFICE

OBJECTIVES

To inform and assist taxpayers on the proper application of Manitoba income tax and tax credit programs for residents of Manitoba.

To administer and enforce elements of the Resident Homeowners' Tax Assistance, School Tax Assistance, Income Tax Refund Discounting, Vow of Perpetual Poverty, Net Medical Expenses, Capital Gains refunds, Manitoba Income Tax, Equity Tax Credit, Labour Sponsored Funds Credit, Manitoba Education Property Tax Credit, Personal Tax Credit, Political Contributions Tax Credit and Manitoba Learning Tax Credit programs.

To monitor all claims administered and enforced by the branch and recover amounts granted to individuals who are ineligible.

ACTIVITY IDENTIFICATION

Provides information to taxpayers claiming any of the above referenced programs and administers these programs with Canada Customs and Revenue Agency.

Responds to enquiries and processes benefit applications.

Collection of ineligible amounts claimed by individuals.

Provides assistance to taxpayers in completing portions of their tax returns.

EXPECTED RESULTS

Residents of Manitoba receive information to accurately report on Manitoba income tax and tax credit programs.

FEDERAL-PROVINCIAL RELATIONS AND RESEARCH

SUB-APPROPRIATION 07 5b

MANITOBA TAX ASSISTANCE OFFICE

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	1.00	49.5	1.00	39.2
Administrative Support	7.00	283.3	7.00	277.9
Employee Benefits		35.4		33.3
Total Salaries and Employee Benefits	8.00	368.2	8.00	350.4
OTHER EXPENDITURES				
Transportation		0.2		0.2
Communications		20.8		21.4
Supplies and Services		24.5		27.6
- Office Space Rental	19.2		19.8	
- Other	5.3		7.8	
Minor Capital		0.0		2.5
Other Operating		25.4		24.5
- Desktop and other Computer Services	21.8		20.7	
- Other	3.6		3.8	
Total Other Expenditures		70.9		76.2
TOTAL SUB-APPROPRIATION		439.1		426.6

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	**Estimates of Expenditure 2002/2003 $(000s)**	Estimates of Expenditure 2001/2002 $(000s)
7.6	6.	INSURANCE AND RISK MANAGEMENT	**373.4**	375.1
		- Provides insurance and risk management services to all government departments, agencies and certain crown corporations.		
		(a) Salaries and Employee Benefits	**318.9**	314.8
		(b) Other Expenditures	**54.5**	60.3
		(c) Insurance Premiums	**2,000.0**	1,510.0
		(d) Less: Recoverable from Other Appropriations	**(2,000.0)**	(1,510.0)
			373.4	375.1

SUB-APPROPRIATION 07-6

INSURANCE AND RISK MANAGEMENT

OBJECTIVES

To reduce the impact of unexpected and accidental events upon the organizational goals of the Government of Manitoba through the identification, management and control of risk exposures.

To protect and maintain the assets and programs of the Government of Manitoba through the application of the Risk Management principles of risk identification and evaluation, risk transfer, risk control and risk financing.

ACTIVITY IDENTIFICATION

Assists departments and agencies to examine existing and planned programs and facilities in order to identify risk exposures and chances of accidental loss.

Assists departments and agencies to evaluate and prioritize identified exposures based upon potential impact upon goals and objectives, and the feasibility and cost of risk control measures.

Recommends the implementation of appropriate risk control measures in order to reduce loss frequency and severity; administers insurance related claims for government departments and agencies in order to minimize claim frequency and severity.

Promotes appropriate risk transfer practices between the government and third parties through examination of contracts and other legal documents for insurance, bonding and indemnification requirements.

Implements appropriate risk financing measures, including the use of self-insurance and the purchase of commercial insurance, to reduce the financial impact of unexpected loss.

Ensures the appropriate priorities of the government's risk management program, monitors program implementation and recommends change as required.

EXPECTED RESULTS

Government programs are delivered with a minimum of disruption due to unexpected loss.

A reduction in the frequency and severity of unexpected loss involving government facilities and programs, reducing the overall costs of operations.

A reduction in costs arising from contractual liabilities, for the government and those parties providing goods and services through contracts.

A reduction in the government's risk financing costs, including the cost of traditional insurance coverage.

A reduction in the cost of claims incurred by government, including the cost of third party actions against the government.

SUB-APPROPRIATION 07 6
INSURANCE AND RISK MANAGEMENT

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	**$(000s)**	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**1.00**	**74.5**	1.00	72.6
Professional/Technical	**3.00**	**174.3**	3.00	171.2
Administrative Support	**1.20**	**40.5**	1.29	42.0
Employee Benefits		**29.6**		29.0
Total Salaries and Employee Benefits	**5.20**	**318.9** (1)	5.29	314.8
OTHER EXPENDITURES				
Transportation		**5.8**		5.8
Communications		**4.0**		4.0
Supplies and Services		**22.8**		22.4
- Office Space Rental	**17.4**		17.0	
- Other	**5.4**		5.4	
Other Operating		**2,021.9**		1,538.1
- Desktop and other Computer Services	**14.6**		14.0	
- Insurance Costs	**2,000.0**	(2)	1,510.0	
- Other	**7.3**		14.1	
Total Other Expenditures		**2,054.5**		1,570.3
TOTAL EXPENDITURES		**2,373.4**		1,885.1
Less: Recoverable from Other Appropriations		**(2,000.0)**		(1,510.0)
TOTAL SUB-APPROPRIATION		**373.4**		375.1

1. Decrease due to reduction in casual staffing.
2. Increase due to insurance premium rate increases offset by corresponding recoveries from user departments.

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	**Estimates of Expenditure 2002/2003 $(000s)**	Estimates of Expenditure 2001/2002 $(000s)
7.7	7.	TREASURY BOARD SECRETARIAT.....	**5,224.1**	5,202.5
		- Provides financial and analytical support and advice to the Minister of Finance and Treasury Board in fulfilling their responsibilities for fiscal management, program and organizational review.		
		- Monitors, analyzes and reports on the financial position of the Province.		
		- Plans and coordinates the budgetary process.		
		- Manages the business planning and program performance measurement process.		
		- Undertakes reviews of specific program areas.		
		- Develops and communicates policies, procedures and guidelines on administrative matters, and maintains the General Manual of Administration.		
		- Represents the government and department management in all labour relations and compensation activities within the civil service, and provides central administration of civil service benefit and insurance programs.		
		(a) Salaries and Employee Benefits	**4,382.4**	4,281.4
		(b) Other Expenditures	**841.7**	921.1
			5,224.1	5,202.5

SUB-APPROPRIATION 07-7

TREASURY BOARD SECRETARIAT

OBJECTIVES

To develop and implement the annual fiscal plan and related strategy for the Government of Manitoba.

To advise the Chairperson of Treasury Board on all policy, program and fiscal matters related to the roles and responsibilities of Treasury Board.

To provide information and advice to the Minister of Finance related to the fiscal position of the Manitoba government as well as overall financial and management issues.

To monitor and analyze the financial position of the Province.

To develop and implement a business planning and program performance measurement strategy.

To develop, communicate, interpret, monitor and evaluate government administrative policies.

To provide a complete range of labour services to government, crown agencies and government funded organizations in accordance with The Civil Service Act and The Labour Relations Act.

ACTIVITY IDENTIFICATION

Compile, develop and implement the annual fiscal plan and strategy for the Government of Manitoba.

Develop, implement and coordinate the budgetary process, and finalize the estimates of expenditure and revenue and related appropriation acts for tabling in the Legislature.

Monitor the current and projected fiscal position of the Government of Manitoba on a regular basis, and develop strategies to address deviations from the fiscal plan.

Provide advice and recommendations to the Minister of Finance, Treasury Board and Cabinet with respect to policy and financial issues through analysis and recommendations on submissions to Treasury Board and Cabinet.

Develop and implement a process for business planning and program performance measurement across government.

Review and manage the central administrative policy function, primarily through the General Manual of Administration.

Review major program delivery areas in the context of their immediate and long-term impact.

Negotiate collective agreements on behalf of government and public sector employers.

TREASURY BOARD SECRETARIAT

ACTIVITY IDENTIFICATION cont'd...

Act on behalf of government, as an employer, on pension and group insurance matters affecting the civil service and crown agencies; act on behalf of the Department of Education, Training and Youth on pension matters affecting teachers.

Coordinate all grievance-arbitration and appeal activities for management. In addition, represent management in other quasi-judicial processes with respect to union certification, wrongful dismissal, human rights and employment standards issues.

Administer government employee benefit plans and insurance programs in accordance with collective agreements and applicable legislation

EXPECTED RESULTS

Provision of effective financial and policy advice and services to the Minister of Finance/Chairperson of Treasury Board.

Timely and thorough analysis of information for Treasury Board on a weekly basis.

Creation and maintenance of the annual fiscal plan for the Government of Manitoba.

Finalization and distribution of Revenue and Expenditure Estimates and supply bills for tabling in the Legislature.

Timely provision of Quarterly Financial Reports.

Development and implementation of processes which will improve the effectiveness and efficiency of the expenditure management function of the government.

Provision of labour relations services for all agreements on behalf of government, crown agencies and government funded organizations.

Administration of all contracts and coordination of grievance/arbitration/appeal/labour board activities on behalf of government.

Negotiate, develop and communicate benefit plan changes.

Ongoing administration of negotiated benefit plans.

SUB-APPROPRIATION 07 7
TREASURY BOARD SECRETARIAT

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	**$(000s)**	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	**10.00**	**898.6**	10.00	879.1
Professional/Technical	**41.00**	**2,623.0**	41.00	2,529.3
Administrative Support	**15.00**	**577.8**	15.00	556.7
Employee Benefits		**383.7**		363.8
	66.00	**4,483.1**	66.00	4,328.9
Other Costs and Benefits		**24.8**		32.0
Less: Allowance for Staff Turnover		**(125.5)**		(79.5)
Total Salaries and Employee Benefits	**66.00**	**4,382.4**	66.00	4,281.4
OTHER EXPENDITURES				
Transportation		**24.1**		34.1
Communications		**52.4**		51.4
Supplies and Services		**503.7**		526.5
- Office Space Rental	**316.2**		302.4	
- Other	**187.5**		224.1	
Minor Capital		**15.6**		40.7
Other Operating		**245.9**		268.4
- Desktop and other Computer Services	**215.6**		200.1	
- Other	**30.3**		68.3	
Total Other Expenditures		**841.7**		921.1
TOTAL SUB-APPROPRIATION		**5,224.1**		5,202.5

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2002/2003 $(000s)	Estimates of Expenditure 2001/2002 $(000s)
7.8	8.	OFFICE OF INFORMATION TECHNOLOGY	**4,488.6**	4,696.0
		- Ensures government's hardware, software and architectural standards and policies support the use of information technology.		
		- Works with departments to maximize the value of information technology.		
		- Protects the government's information technology investment by managing the ongoing development and operation of cross-departmental initiatives.		
		- Provides resources to safeguard Manitoba's information technology assets, enabling the government to rely upon its networks and systems.		
		(a) Salaries and Employee Benefits	**2,047.9**	1,932.5
		(b) Other Expenditures	**2,560.7**	2,883.5
		(c) Less: Recoverable from Other Appropriations	**(120.0)**	(120.0)
			4,488.6	4,696.0

SUB-APPROPRIATION 07-8

OFFICE OF INFORMATION TECHNOLOGY

OBJECTIVES

To develop and implement information technology (IT) strategies that will improve government operations and deliver better service to the citizens of Manitoba.

ACTIVITY IDENTIFICATION

Provide strategic direction to government regarding the use of information technology.

Represent the government's IT views to IT communities.

Develop project planning, budgeting and reporting mechanisms to manage IT investments.

Provide input into the policies and legislation to support the use of information technology.

Develop strategies to support competency development of IT professionals.

Design and monitor the standardized corporate IT infrastructure.

Develop an Enterprise Information Technology architecture for government that promotes standards and best practises for use throughout government.

Cultivate co-operation and co-ordination between departments and agencies that will facilitate the development and ongoing operation of government IT initiatives.

Work with program managers to maximize the business value of IT.

Facilitate the integration of IT and business planning cycles by working with program managers and IT directors.

Ensure the security of government systems, confidential information, and electronic transactions.

Manage the province's presence on the World Wide Web, enable the use of the INTRANET and ensure reliable web services including developmental standards, best practises and hosting.

Provide IT contract negotiation support and development of IT contracting best practices for government.

EXPECTED RESULTS

Ensure every effort is made to prevent security breaches of government IT systems, confidential information and electronic transactions.

Develop an IT strategic plan for government.

Enable the citizens of Manitoba to access certain on-line government services and information on the provincial government website (www.gov.mb.ca)

Support the technology and management skills development of provincial IT professionals.

Develop an enterprise architecture for government.

OFFICE OF INFORMATION TECHNOLOGY

SUB-APPROPRIATION 07 8
OFFICE OF INFORMATION TECHNOLOGY

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	$(000s)	FTEs	$(000s)
SALARIES AND EMPLOYEE BENEFITS				
Managerial	4.00	351.2	4.00	327.0
Professional/Technical	21.00	1,385.9	21.00	1,372.7
Administrative Support	4.00	223.9	4.00	137.7
Employee Benefits		183.9		170.1
	29.00	2,144.9	29.00	2,007.5
Less: Allowance for Staff Turnover		(97.0)		(75.0)
Total Salaries and Employee Benefits	29.00	2,047.9	29.00	1,932.5
OTHER EXPENDITURES				
Transportation		49.3		72.9
Communications		89.1		96.3
- Telephone	66.9		66.3	
- Other	22.2		30.0	
Supplies and Services		791.5		1,011.6
- Office Space Rental	113.8		105.0	
- IT Hardware Leasing	57.5		57.5	
- Other	620.2		849.1	
Minor Capital		348.0		390.3
Other Operating		1,282.8		1,312.4
- Desktop and other Computer Services	250.1		246.8	
- IT Software Maintenance	298.5		278.5	
- IT Hardware Maintenance	70.0		70.0	
- Other	664.2		717.1	
Total Other Expenditures		2,560.7 [1]		2,883.5
TOTAL EXPENDITURES		4,608.6		4,816.0
Less: Recoverable from Other Appropriations		(120.0)		(120.0)
TOTAL SUB-APPROPRIATION		4,488.6		4,696.0

1. Decrease due to reduction in general operating expenditures.

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	**Estimates of Expenditure 2002/2003 $(000s)**	Estimates of Expenditure 2001/2002 $(000s)
7.9	9.	AMORTIZATION OF CAPITAL ASSETS	**6,702.4**	5,277.9
		Provides for the amortization of capital assets which includes: - amortization of Enterprise System total estimated costs which is allocated to departments based on projected use; - the department's share of amortization of Enterprise System total estimated project costs allocated to departments based on projected use; - the department's share of amortization of Desktop Management's total estimated project costs allocated as a percentage of total units purchased; and - amortization of hardware/software and other equipment acquisitions.		
		(a) Enterprise System		
		(1)Amortization Expense	**3,527.6**	3,527.6
		(2)Less: Recoverable from Other Appropriations	**(3,527.6)**	(3,527.6)
			0.0	0.0
		(b) Desktop Services		
		(1)Amortization Expense – Hardware and Transition	**370.0**	543.8
		(2)Amortization Expense – Enterprise System	**66.3**	136.0
		(3)Enterprise System Licences	**174.4**	-
			610.7	679.8
		(c) Amortization Expense[1]	**2,057.9**	1,087.4
		(d) Interest Expense	**4,033.8**	3,510.7
			6,702.4	5,277.9

1. Increase is due to the deployment of the integrated tax system assets developed under the Better Systems Initiative.

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	Estimates of Expenditure 2002/2003 $(000s)	Estimates of Expenditure 2001/2002 $(000s)
7.10	10.	NET TAX CREDIT PAYMENTS	**53,405.0**	53,940.0
		Provides for the cost of provincial tax credit payments for property, personal amounts, pensioners' school tax assistance and political contributions as well as the related administration fee paid to the Federal government.		
		Manitoba Education Property Tax Credit	**174,551.0**	173,630.0
		Personal Tax Credit	**51,345.0**	51,950.0
		Manitoba Learning Tax Credit	**-**	10,821.0
		Pensioners' School Tax Assistance	**3,288.0**	3,764.0
		Political Contribution Tax Credit	**685.0**	615.0
		Environmentally Sensitive Areas Tax Credit	**500.0**	500.0
		Federal Administration Fee	**875.0**	875.0
			231,244.0	242,155.0
		Less: Recoverable from Advance Education:		
		- Manitoba Learning Tax Credit	**-**	(10,821.0)
		Less: Recoverable from Education, Training and Youth:		
		- Manitoba Education Property Tax Credit	**(174,551.0)**	(173,630.0)
		- Pensioners' School Tax Assistance	**3,288.0)**	(3,764.0)
			(177,839.0)	(177,394.0)
			53,405.0	53,940.0

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	**Estimates of Expenditure 2002/2003 $(000s)**	Estimates of Expenditure 2001/2002 $(000s)
S	11.	PUBLIC DEBT (STATUTORY)	**368,310.1**	438,689.0
		Provides for required net cost of interest and related expenses payable with respect to the public debt of Manitoba.		
		(a) (1) Interest on the Public Debt of Manitoba and related expenses	**1,254,335.6**	1,428,291.1
		(2) Interest on Trust and Special Funds	**41,885.0**	55,700.0
			1,296,220.6	1,483,991.1
		(b) Less: Interest and Other Charges to be received from:		
		(1) Sinking Fund Investments	**(242,400.0)**	(301,900.0)
		(2) Manitoba Hydro	**(534,320.1)**	(580,759.7)
		(3) Manitoba Housing and Renewal Corporation	**(33,287.7)**	(35,073.0)
		(4) Manitoba Agricultural Credit Corporation	**(19,836.4)**	(17,276.9)
		(5) Other Government Agencies	**(9,953.1)**	(9,168.3)
		(6) Other Loans and Investments	**(67,811.0)**	(81,681.3)
		(7) Other Appropriations	**(20,302.2)**	(19,442.9)
			(927,910.5)	(1,055,302.1)
			368,310.1	438,689.0

PART 3

HISTORICAL INFORMATION

DEPARTMENT OF FINANCE
FIVE-YEAR EXPENDITURE AND STAFFING SUMMARY BY MAIN APPROPRIATION
FOR THE YEAR ENDING MARCH 31, 2003

MAIN APPROPRIATION	ACTUAL EXPENDITURES *						ADJUSTED VOTE		PRINTED ESTIMATES	
	1998/1999		1999/2000		2000/2001		2001/2002		2002/2003	
	FTEs	$(000s)	FTEs	$(000s)	FTEs	$(000s)	FTEs	$(000s)	FTEs	$(000s)
ADMINISTRATION AND FINANCE	21.00	1,206.1	24.00	1,805.2	28.00	1,801.0	28.00	1,461.7	**28.00**	**1,452.0**
TREASURY	26.00	1,641.9	25.00	1,717.6	25.00	1,705.4	25.00	1,682.5	**25.00**	**1,690.6**
COMPTROLLER	111.50	5,912.2	102.25	10,779.9	134.25	14,177.5	135.25	15,141.5	**130.35**	**13,574.9**
TAXATION	188.92	14,444.7	192.92	24,123.5	193.92	14,895.5	195.92	15,897.5	**195.92**	**15,422.7**
FEDERAL-PROVINCIAL RELATIONS AND RESEARCH	26.25	1,770.1	26.25	1,845.8	27.75	2,218.0	29.25	2,483.7	**29.25**	**2,404.7**
INSURANCE AND RISK MANAGEMENT	4.00	260.8	5.29	328.8	5.29	349.6	5.29	375.1	**5.20**	**373.4**
TREASURY BOARD SECRETARIAT	65.00	4,139.0	65.00	4,266.7	65.00	4,663.1	66.00	5,202.5	**66.00**	**5,224.1**
OFFICE OF INFORMATION TECHNOLOGY	12.00	2,226.5	24.00	3,975.2	29.00	4,258.8	29.00	4,696.0	**29.00**	**4,488.6**
AMORTIZATION OF CAPITAL ASSETS	-	-	-	758.5	-	1,122.5	-	5,277.9	**-**	**6,702.4**
SUBTOTAL	454.67	31,601.3	464.71	49,601.2	508.21	45,191.4	513.71	52,218.4	**508.72**	**51,333.4**
NET TAX CREDIT PAYMENTS	-	57,090.0	-	56,721.2	-	51,121.2	-	53,940.0	**-**	**53,405.0**
PUBLIC DEBT (STATUTORY)	-	515,365.6	-	465,322.0	-	510,722.7	-	438,689.0	**-**	**368,310.1**
TOTAL	454.67	604,056.9	464.71	571,644.4	508.21	607,035.3	513.71	544,847.4	**508.72**	**473,048.5**

* Actual expenditures have been adjusted for comparative purposes. Adjustments are for the transfer of French Language Services Secretariat from Transportation and Government Services in 1999/2000; the transfer of the Education Property Tax support to Education, Training and Youth in 1999/2000; the transfer of Labour Relations Services from the Civil Service Commission to Treasury Board Secretariat in 2000/2001 and the transfer of information technology costs from Transportation and Government Services to the Office of Information Technology in 2000/2001.

DEPARTMENT OF FINANCE
FIVE-YEAR EXPENDITURE HISTORY
OPERATING APPROPRIATIONS, NET TAX CREDIT PAYMENTS & PUBLIC DEBT

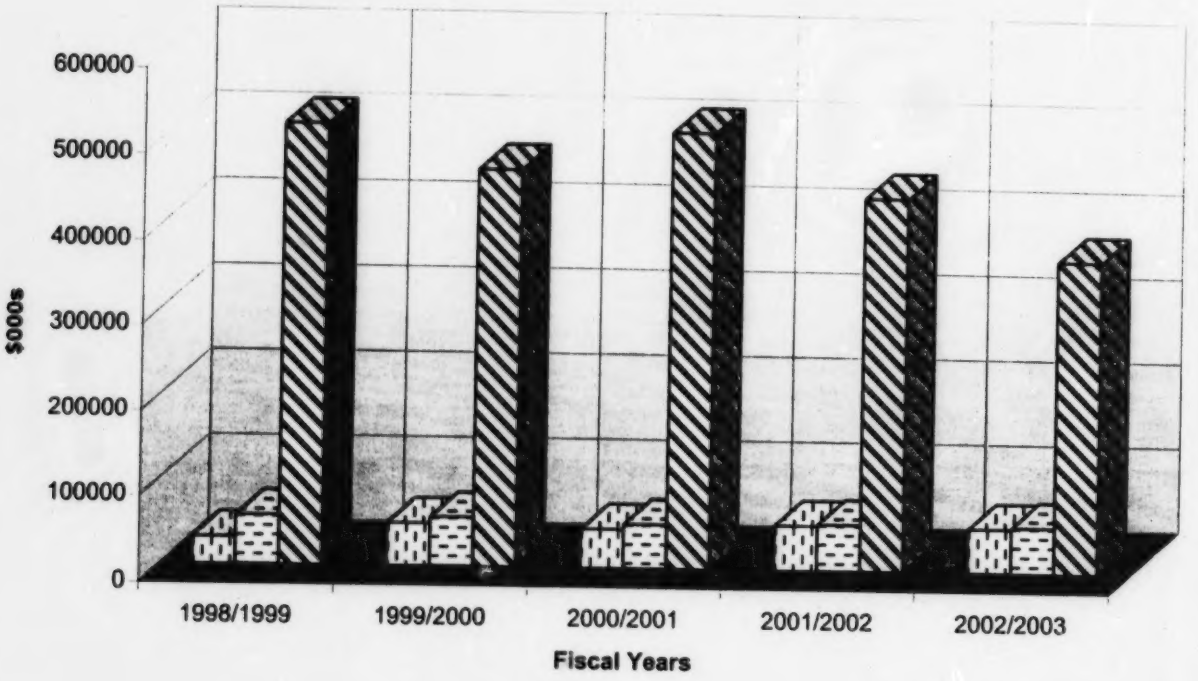
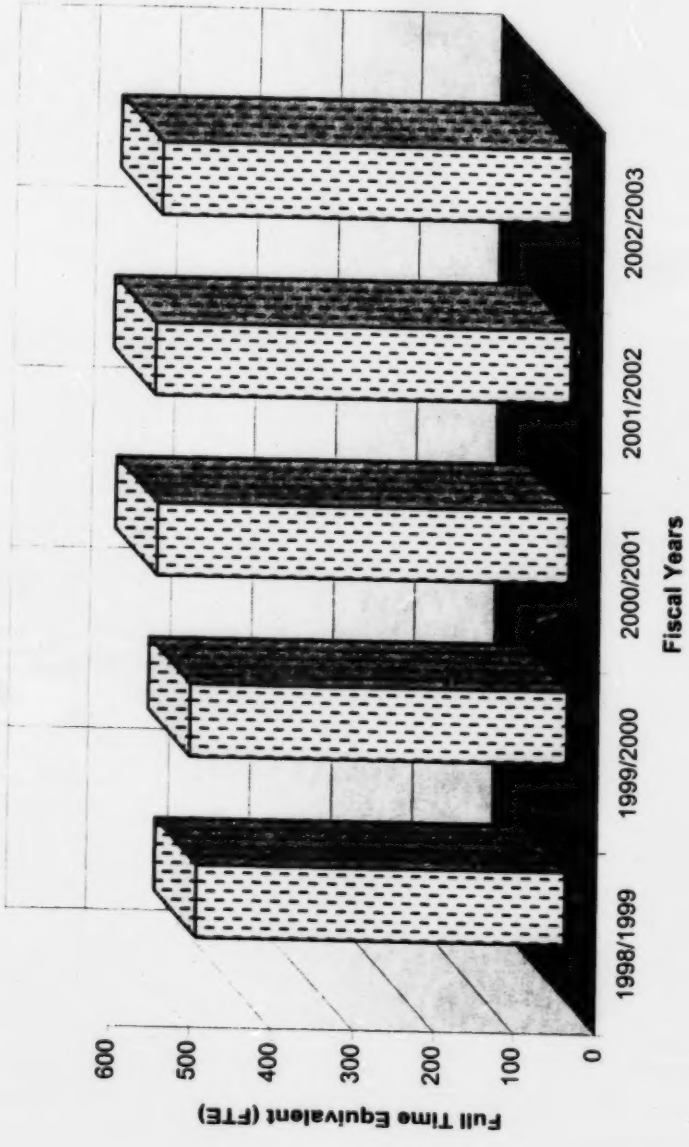


CHART 6

CHART 7

DEPARTMENT OF FINANCE
FIVE-YEAR STAFF HISTORY



PART 4

CAPITAL INVESTMENT

Resolution No.	Approp. No.	Finance (7) Details of Appropriation	**Estimates of Expenditure 2002/2003 $(000s)**	Estimates of Expenditure 2001/2002 $(000s)
B.5	5.	CAPITAL INVESTMENT	**1,120.0**	1,417.0
		Provides for additional development costs of the government-wide integrated financial, human resources and payroll management system and the development and acquisition costs for the implementation of other information technology projects		
		(a) Enterprise System	**820.0**	500.0
		(b) Other information Technology Projects	**300.0**	917.0
			1,120.0	1,417.0

CAPITAL INVESTMENT

SUB-APPROPRIATION B-5a

ENTERPRISE SYSTEM

OBJECTIVES

To upgrade the SAP environment to its most current version, 4.6C Public Sector solution.

ACTIVITY IDENTIFICATION

Provision for consulting services to assist in the more complex technical aspects of the upgrade process.

Provision for technology hardware to support the new version.

Provision for internal staff resources including training requirements for the new version.

EXPECTED RESULTS

Version upgrade to be complete by March 2003.

Establishment of a fully current software application through to 2006.

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	**$(000s)**	FTEs	$(000s)
CAPITAL INVESTMENT				
Enterprise System	-	**820.0**	-	500.0

CAPITAL INVESTMENT

SUB-APPROPRIATION B-5b

OTHER INFORMATION TECHNOLOGY PROJECTS

OBJECTIVES

To provide for the purchase of hardware and software required in the division and to provide for enhanced corporate security, web development and improve application hosting.

ACTIVITY IDENTIFICATION

The hardware and software will support the activities of the Office of Information Technology in the areas of intrusion detection, management and virus detection.

EXPECTED RESULTS

Improved reliability for web services provided to the public and an improved security posture for the government's IT environment.

	Estimates of Expenditure 2002/2003		Estimates of Expenditure 2001/2002	
	FTEs	$(000s)	FTEs	$(000s)
CAPITAL INVESTMENT				
Other Information Technology Projects	-	300.0	-	917.0

PART 5

GLOSSARY

GLOSSARY

Cost Element

A cost element is a classification of expenditures according to the nature of expense such as salaries, supplies and services, etc., which identifies the object of expenditure out of appropriation funds. The government accounting system tracks expenditures according to the following cost element groups:

Cost Element	Group Components
Salaries	Regular Earnings, Other Earnings (overtime, shift premium), Ministers and Members of the Legislative Assembly, Fringe Benefits, Other (Worker's Compensation Allowance, Supplement), Health and Education Tax Levy, Benefit Chargeback.
Grants and Transfer Payments	Discretionary Grant, Nondiscretionary Grant, Transfer Payment, Valuation Allowance, Capital Grant.
Transportation	Vehicles, Aircraft, Other (Taxi, Bus, Freight, Rail), Travel Agency Fees, Freight/Courier.
Communication	Telephone, Electronic Communication Services, Postal Services, Advertising/Program Promotion, Radio Systems, Other.
Supplies and Services	Operating Supplies, Materials, Office Supplies, Maintenance, Other Services, Rentals, Professional Services, Utilities, Other Fees.
Public Debt	Credit/Debit Card Fees, Gain/Loss on Foreign Exchange, Interest on Debt, Discount on Debt, Amortization - Debt, Interest Charges, Other Charges.
Minor Capital	Land, Buildings, Vehicles, Machinery & Equipment, Computers, Furniture, Leasehold Improvements, Loss on Sale of an Asset, Amortization Expense.
Other Operating	Accommodations, Food and Beverage, Computer Related Charges, Insurance Costs, Publications, Allowances and Other Financial Compensation, Other Personnel Costs (relocation/transfer costs), Other Operating (membership fees, hospitality, employee training, uniforms, conference/ convention registration fees, incidental allowances), Imputed Surcharges.
Financial Assistance and Related Costs	Clothing for Citizens, Fees and Services, Assistance Payments (food, shelter, allowances, utilities), Transportation, Health, Special Needs.

Employee Benefits

Costs incurred by government for its contributions to the Employment Insurance Program, the Canada Pension Plan, the Group Life Insurance Plan and the Ambulance, Hospital Semi-Private Plan, as well as the payments made under the Dental Plan, the Long-Term Disability Plan and the Levy for Health & Post Secondary Education.

Estimates of Expenditure (Adjusted)

A re-alignment of the previous year's estimates of expenditure for any organizational change to provide for more accurate and realistic comparisons from one budget year to the next.

Full Time Equivalent ((FTE)

A measurement for number of positions. Every full-time regular position represents one full-time equivalent position. Other categories (e.g., term, departmental, sessional, contract) are measured in proportional equivalents, e.g., a program with a vote of 1.50 term FTE could hire staff in any combination that results in a total of 1½ years (or 78 weeks) of employment (e.g., 6 staff for 3 months (13 weeks) each; 2 staff for 9 months (39 weeks) each; 1 full time and 1 half time staff for 1 year; 3 half time staff for 1 year, etc.).

Staff Categories

Managerial

Positions which have been delegated the authority and have the responsibility to plan, administer, and control the resources and activities of a defined organizational unit in the Manitoba Government, and are directly and fully accountable for:

- the utilization of resources in achieving planned objectives including the development of a budget and the initiation and authorization of expenditures; and,

- the organization's results and impacts.

Professional/Technical

Employees who have duties that relate to specific areas of program operations requiring some functional specialization.

Included in this category are employees classified within the following components and/or series:

Education
Health
Legal, Inspection and Regulatory
Physical Sciences
Social Sciences
Trades, Operations and Services
Personnel Officer Series
Administration (with the exception of the Administrative Officer Series)
Engineers (O.P.E.E.P.M.)
Legal Aid Lawyers (L.A.L.A.)
Crown Attorneys (M.A.C.A.)
Doctors (M.M.A.)
Legislative Assembly Management Committee
Professional Officer Series

NOTE: Those employees designated as managers and also classified within one of the above components or the excluded component shall be categorized only once, as managerial.

Administrative Support

Employees who have duties related to the provision of support and assistance to program operations.

Included in this category are employees classified within the clerical component or the Administrative Officer series.

Staff Turnover Allowance

An adjustment made to a salaries account to allow for attrition and staff turnover. It is a negative adjustment to enable the organization to more accurately display salary requirements.